

THE SEVENTH  
REPORT  
OF THE  
COMMISSIONERS  
APPOINTED TO  
EXAMINE, TAKE, and STATE,  
THE PUBLIC ACCOUNTS  
OF THE KINGDOM.

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Printed in the Year M.DCC.LXXXII.



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To the Honourable the Knights, Citizens, and Bur-  
gesses, in Parliament assembled.

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The SEVENTH REPORT of  
the Commissioners appointed to examine,  
take, and state, the PUBLIC AC-  
COUNTS of the Kingdom.

THE Act of the last Session of Parliament, for continu-  
ing and amending the Act of the preceding Session, by  
which we were first appointed, having, by a particular Clause,  
“ authorized and impowered us to examine the several Accounts  
“ of Extraordinary Services incurred and not provided for by Par-  
“ liament, which have been laid before the House of Com-  
“ mons since the 1st of *January* 1776,” we considered that  
Clause not as imperative upon us, to stop short in the Pursuit  
we were at that Time engaged in, under the Authority of the  
former Act, and to proceed immediately to the Examination  
of these Accounts; but rather as the Designation of a Subject,  
selected from among the numerous Objects committed to us  
in general Terms by the First Act, as the next for our Con-  
sideration, after we should have compleated the Inquiries we  
were then pursuing. Those Inquiries being finished, we have,  
in Obedience to the Intention of the Legislature, thus signified  
to us, directed our Attention to the Accounts of the Extraor-  
dinary



ordinary Services incurred and not provided for by Parliament, which have been laid before the House of Commons since the 1st of *January* 1776.

In this wide Field, where the Objects are so numerous, so various, and so complicated, we have, in our Choice of the Subject, been attentive to the Public Voice, as far as we have been able to collect it, and have selected for our Inquiry, as much suspected of Abuse, that Part of the Public Money granted for the Extraordinary Services of the Army, which has been expended in *North America*; endeavouring to trace it from its Issue out of the Exchequer to the final Disposition of it in that Country, with a View to discover whether any Part of it has been, and by what Means, intercepted in its Passage or diverted in its Application.

We entered upon this Inquiry sensible of many obvious and discouraging Difficulties in our Way. This Money is expended in a distant Country: The Evidence of the material Circumstances of every Transaction of Expenditure is in that Country; except where, in a few Instances, we have had it in our Power to apply to an Accountant himself, who has either passed his Accounts in the Office of the Auditors of the Imprest, or brought in his Hand his Vouchers, fair and regular upon the Face of them. By what Means then are we to detect (if such there has been) Peculation, Fraud, or Misapplication?

We admit no Charge against Persons Abroad, who have no Opportunity of being heard in their own Defence; and we are cautious that our Examination does not lead to Self-accusation. Thus destitute of the proper Evidence, and with so unpromising a Prospect before us, we set out in search of such Materials as we could find, and as the Nature and Circumstances of the Subject would afford.

Appendix.  
N<sup>o</sup> 1.

£.19,502,969.2.8.

N<sup>o</sup> 2.

We extracted from the Journals, and from the Accounts presented to the House of Commons, the Sums granted for the Extraordinary Services of the Army every Year, from the 1st of *January* 1776 to the 31st of *December* last; the Total of these Sums is Nineteen Millions Five hundred and Two thousand Nine hundred Sixty-nine Pounds, Two Shillings and Eight Pence.

We obtained, by Requisition from the Office of the Paymaster General of the Forces, an Account of the Money issued to Messrs. *Harley* and *Drummond*, pursuant to His Majesty's Warrants, for the Extraordinary Services of His Majesty's Forces serving in *North America* during the same Period. This  
Sum



Sum amounts to Ten Millions Eighty-three thousand Eight hundred Sixty-three Pounds Two Shillings and Six Pence. £. 10,083,863. 2. 6.

We proceeded, in the next Place, to inquire by what Means this Money passed to *North America*: Of this we received Information from *Thomas Neale*, Esquire, the Agent in *London* to Messrs. *Harley* and *Drummond*, who are engaged in a Contract with Government to make these Remittances for a Commission of One and a Half *per Cent.* clear of all Fees of Office and Expence of Transportation. All this Money passes from the Exchequer, through the Hands of the Paymaster General of the Forces, to the Remitters, and from them to their Agents in *North America*; who pay it to the Deputy Paymaster General of the Forces residing in that Country. It passes from the Exchequer to the Remitters in the following Manner:

N<sup>o</sup> 3.

When the Commander in Chief in *North America* sends to the Agents a Requisition, specifying a certain Sum to be wanted for the Extraordinary Services of the Army for the ensuing Quarter, the Agents, in consequence of this Requisition, draw Bills upon the Remitters, and transmit to them the Requisition, with a List of the Bills annexed; upon the Receipt of which, the Remitters apply by Memorial to the Lords Commissioners of the Treasury for Money to extinguish those Bills, and receive from them a Warrant upon the Paymaster General of the Forces for the Payment of a Sum upon Account, for the Use of His Majesty's Forces in *North America*: This Warrant being satisfied by the Issue from the Exchequer to the Paymaster General, in consequence of a Treasury Letter and Order of the Auditor, the Paymaster General gives to the Remitters his Draft for it upon the Bank. If the Commander in Chief makes no Requisition, the Agents themselves send to the Remitters an Account of what Money will be wanted, and they apply for it to the Treasury, and receive it in like Manner from the Paymaster General of the Forces.

There are Two Ways by which this Money goes from the Remitters into the Hands of their Agents: The one is by Bills thus drawn by them upon the Remitters; which Bills they receive the Value for there, and the Remitters discharge when presented to them in *London*: The other is by sending out to them actual Cash; this is done according to special Directions given for that Purpose by the Lords of the Treasury to the Remitters, whenever it becomes necessary to support the Exchange by increasing the Quantity of current Cash in the Hands of the Agents.

Having thus traced this Money into the Hands of the Deputy

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N° 4.

N° 5.

puty Paymaster General Abroad, our next Step was to see by what Means, and for what Purposes, it was taken out of his Hands: Lieutenant General Sir *William Howe*, late Commander in Chief of His Majesty's Forces in *North America*, and Lieutenant General Earl *Cornwallis*, supplied us with this Information.

This Money cannot be issued by the Deputy Paymaster General, without the Authority of the Commander in Chief, exercised either by himself or by some General Officer to whom he has from Necessity delegated that Authority. There are certain Departments in the Army, to the presiding Officers of which is entrusted the Expenditure of so much of the Public Money as the Service of those several Departments requires, and who are accountable to the Public for all they receive; these Officers are, The Secretary to the Commander in Chief, The Paymaster of the Provincial Forces, The Quarter Master General, The Barrack Master General, The Commissary General, The Chief Engineer, The Superintendant of *Indian Affairs*, The Bridge Master, The Purveyor of the Hospital, and the Commissary of Prisoners.

N° 6.

The Commander in Chief directs Money into the Hands of these Accountants, by his Warrant to the Deputy Paymaster General, requiring him to pay to the Officer named a certain Sum for the Purpose therein specified. These Warrants are of Two Kinds; Temporary, and Final: The Temporary Warrant is for Money upon Account, and granted upon the Application of the Officer, to enable him to carry on the Service: The Final Warrant is for Money to reimburse the Officer Expences actually incurred, and mentions that the Vouchers are lodged with that Officer.

Every Quarter, or as soon after as the Service will admit, these Officers make an Abstract of all the Sums they have expended in their several Departments during that Quarter, digested under different Heads of Expence. Every Officer carries his Abstract to the Commander in Chief for his Inspection, and for the Purpose of being reimbursed the Amount of that Abstract. If, upon Examination, no Objection arises to any of the Articles, he grants to the Officer a Final Warrant upon the Deputy Paymaster General, for the total Sum contained in the Abstract: Upon Production of this Warrant, with the Abstract annexed, at the Pay Office of the Army, the Officer takes up and cancels, as being of no Use, the Temporary Warrants he has received in that Quarter; and, deducting from the Sum in the Abstract the Sums contained in the Temporary Warrants, he receives the Balance, leaving both the Final Warrant and  
Abstract



Abstract with the Deputy Paymaster General; who sends them every Quarter to the Pay Office of the Army in *England*, as Vouchers for the Paymaster General of the Forces, upon passing his Account before the Auditors of the Imprest.

Through these Channels is the Money, granted for the Extraordinary Services of the Army, conveyed into the Hands of certain Officers intrusted with and responsible for the Expenditure of that Money: How this Expenditure has been conducted, was the next, and the material Subject of our Inquiry.

The Quarter Master General, the Barrack Master General, the Commissary General, and the Chief Engineer, are the Officers to whose Management the greatest Share of this Money is committed; and therefore to them we principally directed our Attention: We examined such of them as we could find, who either were then, or had been employed in these Departments; and collected what Information we could from the Vouchers in their Possession, or from those they had delivered into the Office of the Auditors of the Imprest; all of which were, in consequence of our Requisition, submitted to our Inspection?

Having had Reason to believe, before the passing of the last Act, that it was the Intention of Parliament to refer to us the Consideration of the Extraordinaries of the Army; and having been informed that Brigadier General *William Dalrymple*, Quarter Master General; *Peter Paumier*, Esquire, a Deputy Commissary General; and Mr. *Abijah Willard*, Commissary of live Cattle to His Majesty's Forces in *North America*, were then in *London*, and about to return to *America*—though engaged at that Time upon other Subjects, under the Directions of the former Act, we availed ourselves of that Opportunity to receive from them the Information they were able to give us, relative to their respective Departments.

We obtained from the Treasury the Lists of Warrants granted by the Commanders in Chief in *North America* upon the Deputy Paymasters General there, and transmitted to the Lords Commissioners of His Majesty's Treasury, from the 1st of *January* 1776 to the 31st of *December* last. The total Sum contained in these Lists is Seven Millions Seven hundred Twenty-five thousand Eight hundred Twenty-eight Pounds, Twelve Shillings, and a Penny Halfpenny:—Of which there appears to have been issued during that Period, by the Commander in Chief at *New York*, to the Officers or Deputies in these Four Departments, the Sums following: To the Quarter Masters General, One Million Six hundred

N<sup>o</sup> 7, 8, 9.

£.7,725,828. 12. 1½.

N<sup>o</sup> 10.



£.1,688,379. 15. 3<sup>1</sup>. dred Eighty-eight thousand Three hundred Seventy-nine Pounds  
 Fifteen Shillings and Three Pence Farthing; to the Barrack  
 £.662,419. —. 5<sup>1</sup>. Masters General, Six hundred Sixty-two thousand Four hundred  
 Nineteen Pounds and Five Pence Halfpenny; to the Commissa-  
 £.1,521,076. 9. 8. ries General, One Million Five hundred Twenty-one thousand  
 Seventy-six Pounds Nine Shillings and Eight Pence; to the  
 £.322,308. 10. 2<sup>1</sup>. Chief Engineers, Three hundred Twenty-two thousand Three  
 hundred and Eight Pounds, Ten Shillings and Two Pence Far-  
 £.4,194,183. 15. 7. thing; amounting together to the Sum of Four Millions One  
 hundred Ninety-four thousand One hundred Eighty-three Pounds  
 Fifteen Shillings and Seven Pence: And to have been issued by  
 the Commanders in Chief of His Majesty's Forces in *Canada*, for  
 the Extraordinary Services of the Army in general in that Pro-  
 vince, from the 1st of *June* 1776 to the 23d of *October* 1781, the  
 Sum of Two Millions Two hundred Thirty-six thousand Twenty-  
 nine Pounds Eleven Shillings and Seven Pence.

N° 11.

£.2,236,029. 11. 7.

N° 12.

£.193,000.  
 £.1,521,076. 9. 8.  
 £.1,714,076. 9. 8.  
 £.4,387,183. 15. 7.

N° 13, 14.

N° 15.  
 N° 16.  
 N° 17.

As the Deputy Paymasters General of the Forces Abroad transmit, from Time to Time, to the Pay Office of the Army in *England*, the Warrants of the Commanders in Chief which have been paid by them—that we might omit no Means of Information of the Sums issued, we procured from the Pay Office of the Army a List of these Warrants; in which we find other Sums, issued during the same Period, to Officers in the Department of the Commissary General, not included in the Quarterly Lists received from the Treasury, amounting together to the Sum of One hundred Ninety-three thousand Pounds; which, being added to the Sum of One Million Five hundred Twenty-one thousand Seventy-six Pounds Nine Shillings and Eight Pence, make the total Sum, issued to the Commissaries at *New York*, One Million Seven hundred Fourteen thousand Seventy-six Pounds Nine Shillings and Eight Pence; and the total Sum issued to these Four Departments there, Four Millions Three hundred Eighty-seven thousand One hundred Eighty-three Pounds Fifteen Shillings and Seven Pence.

We required from the Office of the Auditors of the Imprest a List of all those Persons who have been employed in the Expenditure of the Public Money for the Army Services in *North America*, and who had either passed or delivered in their Accounts to that Office since the 1st of *January* 1776. We examined the Officers whose Names we found inserted in these Lists, and who were within the Reach of our Application; (that is to say) *Robert Mackenzie*, Esquire, Secretary and Paymaster to Lieutenant General Sir *William Howe*; Major General Sir *William Erskine*, and *William Lord Cathcart*, Quarter Masters General; Lieutenant



Lieutenant Colonel *William Shirreff*, and Major *Richard England*, Deputy Quarter Masters General. We examined Lieutenant Colonel *George Clerk*, Barrack Master General; and *John Montre-  
for*, Esquire, Chief Engineer, whose Names are not in this List, their Accounts not being as yet delivered in. *Daniel Chamier* and *Daniel Wier*, Esquires, the Two Commissaries General during that Period, are both dead: None of the Accounts of either, and a few only of the Vouchers of the latter, are in the Auditors Office; and therefore the Article of Provisions, though a very important and expensive Branch of this Expenditure, and many other Articles of Expenditure in that Department, were not within our Reach in this Inquiry. We examined also Captain *David Laird*, the Agent for Victuallers Store Ships and small Craft; and Mr. *William Butler*, an Assistant Commissary.

N° 18, 19, 20.

N° 21.

N° 22.

From the Information given by these several Officers, and from the Vouchers and Papers they have supplied us with, we have been able to acquire some Knowledge of the Rules by which these Departments have been governed; and to trace, in some Measure, the Manner in which these Branches of the Public Expenditure have been conducted in *North America*.

N° 23.

N° 24.

The Subjects of Expenditure, which these Officers are employed about, may be distinguished under Two general Heads; the Purchase of Articles wanted for the Use of the Army, and the Payment for Services performed.

The presiding Officers in these Departments, though they are the Persons who must render the Account, yet, from the Extent and Multiplicity of their Business, can very seldom themselves attend either to the Purchase or the Payment: They have their Deputies, Assistants, Superintendants, Agents, Inspectors, Conductors, Clerks, and other Officers under them, who are the acting Persons entrusted with the Conduct of different Parts of the Transaction, and upon whose Knowledge and Fidelity they rely for the due Execution of that Trust. Some of these inferior Officers make the Bargains, some attend to and certify the Execution, others are employed in the Payments, and take the Receipts: Each Department has its Office where the Payments are made. The Person who receives, must be either the Person himself who is entitled, or his Assignee or Agent; and he must produce an Order, Ticket, or Certificate of the proper Officer, either directing the Payment, or authenticating the material Circumstances of the Purchase, or Service. The Receipts are generally taken in the Name of the Principal, whoever the Officer may be that pays them; because, the Warrants of the Commander in Chief being made payable to the Principal, he,

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by



by receiving the Sums, becomes the only Person accountable; and he cannot discharge himself but by Vouchers, which upon the Face of them appear to be for Payments made by him: But there are Instances, where the Auditors of the Imprest have, in particular Cases, allowed Receipts, taken in the Name of the Deputy, to be Vouchers for the Principal.

The Payments are, for the most Part, made in Dollars, at Four Shillings and Eight Pence each Sterling, but computed in *New York* Currency, which is to Sterling in the Proportion of Twelve to Seven: The Sums we shall have Occasion to mention hereafter are all in Sterling.

The Price paid for the Purchase of the Articles wanted varied according to the Demands of the Army, and the Means of Supply; but the Price of many of the Services was regulated and fixed.

It was not practicable for us to examine into the Circumstances attending the Purchase of the Stores, Materials, and Variety of Articles used in the several Departments: We could form no Judgment of the Necessity there was for procuring them, or of the Value, or of the Price; the Means of Information were not within our Reach; and therefore we directed our Attention to the other Branch of Expence, the Services, as a Subject that bore the Appearance at least of a more successful Investigation.

The Movements and various Occasions of the Army rendered it necessary to employ a great Number of Vessels of different Kinds, with Pilots and Seamen, and many Waggon, Horses, Drivers, Artificers, and Labourers. Of the Vessels, Waggon, and Horses, very few were purchased by Government for the Use of the Army; by far the greatest Part of them were hired by the Month, or the Day, and very many of them kept in continual Pay: The Hire of all these, which constitutes a very considerable Part of the Expenditure, was, in some Cases, uncertain, and depended upon Circumstances; but in many it was regulated, and settled at a certain Price. The Hire of a Vessel under Thirty Tons was Three Pence Halfpenny a Day *per* Ton; the Wages of each Seaman was Two Shillings and Four Pence a Day, with a Soldier's Ration, and One Sixth of a Quart of Rum. The Hire of a Vessel of Thirty Tons and upwards was Ten Shillings a Month *per* Ton, until *May* 1777, when, the Rate of Wages, and the Price of Provisions, and of Naval Stores, being increased, it was raised to Thirteen Shillings; the Owner was engaged to find the Proportion of Six Men to every Hundred Tons, to victual them, and to keep the Vessel in Repair.

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The Hire, by the Day, of a small Waggon, with One Driver and Two Horses, was Seven Shillings; of a large Waggon, with One Driver and Four Horses, Twelve Shillings; of a single Horse, One Shilling and Nine Pence; of a Driver alone, from Seven Pence to One Shilling and Nine Pence; of a common Labourer, from Seven Pence to Two Shillings and Four Pence.

All the Vessels and Small Craft (except those in the Engineer's Department) were at first procured by and under the Inspection and Management of the Quarter Master General; but, the Business of that Office increasing, the Commander in Chief, by Warrant, dated 1st of *January* 1777, created an Officer to be Agent for Victuallers Store Ships and Small Craft: He was called the Superintendant of Vessels; and to his Charge were committed all the Vessels and Small Craft, with their Appendages, employed in the Service of the Army (except those attached to the Chief Engineer, which were left still to remain under his Care :) He was enjoined to see that they were properly manned and equipped, and justly rated as to their Tonnage; he was authorized to charter or hire Vessels for inland Navigation, when necessary, and to appropriate to the several Departments the Number they wanted, and such as were best constructed for the respective Services. Though the Quarter Master General was thus relieved from the Trouble of providing and superintending the Vessels, Pilots, and Seamen, yet the Payment of the Hire of them was still left to his Office, and continued there until the Beginning of the Year 1778; when the Commander in Chief issued Orders, that the Hire should be paid in the Office of that Department where they were employed. The Mode of Payment was this: The Superintendant granted, sometimes upon his own Knowledge, sometimes upon the Information of Persons under him, to the Person entitled, a Ticket of Pay, signed by himself or his Deputy, and directed to the proper Officer, specifying the Service, the Time, and the Sum. This Ticket was, upon Payment, left at the Office; and at the End of every Quarter the Superintendant took up all these Tickets from the several Offices, and, after Examination with his Check Book, gave to each principal Officer One general Voucher, signed by himself, for the total Sum contained in all those Tickets, and paid by him during that Quarter.

Much the greatest Number of the Waggon, Horses, and Drivers, employed in the Service of the Army, were procured by the Quarter Master General. The Commander in Chief ordered the Establishment, that is, the Number which he judged to be necessary for the Occasions of the Army, and in what Proportion they should be distributed amongst the several Corps, and for the



the different Services. This Establishment was permanent, and kept constantly, as far as it could be, compleat. The Quarter Master General made a Return of them every Quarter to the Commander in Chief; which Return was called the Distribution, and contained an Account of all the Waggon, Horses, and Drivers at that Time under his Direction, and in what Service employed: For all these he was responsible, and paid the Hire and contingent Expences. The other Departments had likewise Waggon, Horses, and Drivers in their Service; which were procured by themselves, and paid by their respective principal Officers. All these Departments had Artificers and Labourers, procured by the Overseers in the several Branches, hired by the Day, and paid in each respective Office.

N<sup>o</sup> 26.N<sup>o</sup> 27.

The Receipts given for these Services were of Two Kinds; either separate Receipts, given by Individuals in the common Form; or One Receipt, prefixed to a List comprehending the Signatures of many Persons: Of the latter Kind, One uniform Mode was adopted in all these Offices; Two Specimens of which, the one taken from the Instance of Waggon, Horses, and Drivers, and the other from that of Labourers, in the Office of the Quarter Master General, are inserted in the Appendix. The First Column contains the Names of the Persons entitled, or supposed to be entitled; the Sum he is entitled to receive is wrote in the last Column but one; and in the last are the Signatures of the same Persons, wrote or made either by themselves or by Persons deputed by them.

In pursuing this Inquiry into the Methods and Forms by which this Expenditure has been carried on, we have had in View Two principal Objects; one is, to discover whether any Fraud has in Fact been committed upon the Public in the Course of these Money Transactions; the other is, to observe whether the Public has been sufficiently guarded against Fraud and Imposition, in the Modes adopted for carrying on this Expenditure.

Could a single Instance of Fraud be discovered in any of the Accounts of these Officers, such a Discovery would so corrupt and vitiate that Account, as to subject the Whole of it to a Revision and Unravelment, though adjusted and passed with all the Solemnities of the Exchequer.

These Accountants are charged with all the Sums they have received of the Paymaster General of the Forces, by the Warrants of the Commander in Chief. They cannot discharge themselves, but by the Receipts of the Persons to whom they or their Officers have paid these Sums. The Receipts are fair upon the Face of them; each contains all the Essentials of a true Voucher; a Date, the



the Subject Matter, the Sum paid, the Person of whom received, and the Person receiving. If the Transaction has not been a fair one, and Government has been defrauded of any Part of the Money, the Voucher, which is the Evidence of that Transaction, must, in some Part of it, be false or fraudulent: To discover whether it be so or not, the Person, who appears to have signed it, is always a material, and, in some Cases, the only Witness, who can tell whether the Sum specified in the Receipt to have been received, was in Fact the Sum *bona fide* paid; but Persons under this Description are not amenable to us, sitting in this Kingdom; they are in *North America*. Numberless, and in a Variety of Ways, may have been the Frauds and Impositions committed upon Government, without the Knowledge even of the Officer who passes the Accounts, being himself not privy to the Payments, but relying, for the Truth of the Vouchers he produces in his Discharge, upon the Integrity and Fidelity of his inferior Officers.

Rumours of Imposition, and of much Wealth acquired during a short Service upon slender Appointments, may create a Suspicion of some concealed Management, and be a Ground for Inquiry by proper Authority; but they are not Proofs upon which can be supported, against any Person whatever, the heavy Charge of defrauding the Public.

Having therefore no Hopes of pursuing this Subject with Effect, we turned our Attention to the Second Object we proposed; that is, to those Openings for Fraud, and that Possibility of Abuse, which the Modes of conducting these Money Transactions have left without Fence or Guard: And we are of Opinion that the Public have not been sufficiently protected in Two material Points: First, The Officers intrusted with the Expenditure of the Public Money have been permitted to have an Interest themselves in the Subject Matter of Expence: Secondly, The Vouchers, by which the Accountants discharge themselves of the Sums intrusted to them, are allowed without having undergone sufficient Examination.

It is a Branch of the Business of the Quarter Master General to provide Waggon and Horses, with their necessary Attendants and Appendages, for the Use of the Army, either when in Quarters, or in Motion; and, when there is Occasion to transport them, or to supply their Wants by Water, the Superintendant furnishes them with Vessels, and whatever is necessary for Carriage by Water. It is the Duty of these Officers to make the Contracts for the Articles, and to see those Contracts honestly and substantially performed; to take care that each Article is properly



perly equipped, and adequate to the Service it is intended for; and that the Service, for which Payment is claimed, has been, in Fact, performed. These Officers are placed, on the Part of Government, as a Check and Control upon the Contractors, to protect the Public from Loss or Imposition. The Barrack Master General and Chief Engineer stand upon the same Ground, in respect to the Waggon and Horses made Use of in their Departments, and not provided by the Quarter Master General. But it has been the Usage, as far back as our Inquiry has gone, for the Officers in these Departments to be themselves the Proprietors of, or to have Shares or Interests in, a great Number of the Vessels and small Craft, and in almost all the Waggon and Horses, employed in these Services: These Officers have purchased or procured them upon their own Account, and let them out to Government at the fixed Prices of Hire; the same Person, employed by and acting for the Public, contracts, on the Part of the Public, with himself, for the Hire of his own Property, controls his own Actions, and pays himself with the Public Money intrusted to his Charge: His Trust and Interest draw opposite Ways: His Trust obliges him to be frugal for the Public; to hire at the lowest Price (lower, if he can, than the Price allowed by Government); to take care that what he hires is compleat and fit for Service; to employ as few Vessels and Carriages, and for as short a Time, as possible: But his Interest leads him not to spare the Public Purse; to let to Government, at the same fixed Price, all the Vessels, Carriages, and Horses, he can collect, by whatever Means procured, or at however low a Price he may have purchased them, and whatever may be their Condition or Difference in Point of Goodness; to keep them continually in Pay, whether wanted, or employed, or not, and for as long a Time as he can contrive; and his last Advantage may be, the suffering them to be taken or destroyed by the Enemy, to entitle him to the Value from the Public. In such a Contest between Duty and Interest, it is not uncharitable to suppose the Public Interest will frequently be sacrificed to private Emolument. But this is not the only Mischief: This Practice has a manifest Tendency to corrupt and endanger the Service of the Army; it weakens the military Discipline; it infuses into the Soldier the Thirst for Gain, and diverts his Attention from Honour, and his Country's Service, to the Pursuit of Wealth, and that too by intrenching upon the Treasure of his Country.

We do not mean to suggest these as Impositions, that have all been actually committed upon the Public, but as Consequences that will follow, whenever the Temptation is powerful enough  
to



to overcome the Sense of Duty, and where the Opportunities of yielding to the Temptation are so frequent and so obvious.

As these Officers would hardly have engaged in Business of this Kind without the Expectation at least of some Advantage (for they had no additional Pay for being employed in the Expenditure) we were led to enquire into the Expence incurred by the Public for this Article of Hire, and from thence to endeavour to form some Judgment upon the probable Advantage to the Officer.

We obtained from Captain *David Laird*, a List of all the Vessels, under whatever Denomination, employed in the Service of the Army in *North America*, from the 1st of *January 1777*, when he was appointed Superintendant of the Vessels, until the End of *December 1780*, when he quitted the Service; with the Name of each Vessel, and of the Master or Owner, the Number of Tons, the Price *per Ton*, the Time when hired, the Time when discharged, and in what Department employed. From this List it appears, that the Number of Vessels employed at different Times, during the above Period, in the Department of the Quarter Master General, was Three hundred and Seventeen; and the Number of Tons Nineteen thousand Five hundred Fifty-eight. In the Department of the Barrack Master General, the Number of Vessels was Eighty-five, and of the Tons Seven thousand Eight hundred Thirty-six. In the Department of the Commissary General, the Number of Vessels was Two hundred and Nine, and of the Tons Sixteen thousand Six hundred Twenty-two. The Total Number of the Vessels was Six hundred and Eleven, and of the Tons Forty-four thousand and Sixteen. Many of them were employed for a short Time only: The Number of those continued in the Service for One Year and upwards, we have extracted from Captain *Laird's* List, and inserted in the Appendix, with the Number of Tons, and their Earnings during their Service; and of these, Sixty-two were left in the Service at the End of the Year 1780. This List shews, that the Number of Vessels employed each for a Year or longer, during that Period, in the Department of the Quarter Master General, was Sixty-two, and the Hire Ninety-one thousand Four hundred Forty-four Pounds Nineteen Shillings and Four Pence; in the Department of the Barrack Master General, the Number Twenty-five, and the Hire Thirty-four thousand Seven hundred Thirty-seven Pounds Nineteen Shillings; in the Department of the Commissary General, the Number Forty-four, and the Hire Fifty-five thousand Nine hundred Twenty-five Pounds Fourteen Shillings; the Total Number One hundred

N° 28.

£. 91,444. 19. 4.

£. 34,737. 19.

£. 55,925. 14.



£. 182,108. 12. 4. dred Thirty-one; the Total Hire One hundred Eighty-two thousand One hundred and Eight Pounds Twelve Shillings and Four Pence.

N<sup>o</sup> 29.

£. 127,483. 18. 10<sup>1</sup>/<sub>2</sub>

We find, from the Vouchers for the Payments of Hire made by the Quarter Masters General, and delivered by them into the Office of the Auditors of the Imprest, that the Total Expence of this Hire in that Department only, exclusive of Pilotage, and various Contingencies, from the 25th of *December* 1776 to the 31st of *March* 1780, amounted to One hundred Twenty-seven thousand Four hundred Eighty-three Pounds Eighteen Shillings and Ten Pence Halfpenny; what the Expence of this Hire was in the other Departments, we have not had the Means of informing ourselves.

In this List appear the Names of several Officers in the Departments of the Quarter Master, Barrack Master, and Commissary General, as Owners of these Vessels; but the Names of all such Officers as were Owners do not appear; the Names of the Masters are inserted in their Stead. Where the principal Officers were Proprietors, or had Shares, their Names are not found, either in the Contracts for the Hire, or in the Receipts for the Payments.

A Vessel of One hundred Tons, hired at Thirteen Shillings a Month *per* Ton, would produce to the Owners Seven hundred and Eighty Pounds a Year. Suppose him to have, during the whole Year, his full Complement of Six Men, at each Three Pounds Fifteen Shillings a Month Wages, and to pay Two Shilings a Day for victualling each Man, his Men would cost him Four hundred Eighty-nine Pounds, and leave him a Profit of Two hundred £. 291. Ninety-one Pounds a Year; which Profit would be increased, in Proportion as he could hire his Men, or procure Boys, at a less Price, or diminish his Number whilst his Vessel lay at rest during any Part of the Year, or employ them to his Advantage in any other Service. The Prime Cost, and Expence of Repairs, are Diminutions of his Profit, depending upon Circumstances, and not open to Calculation.

N<sup>o</sup> 30.

As the Quarterly Returns, made to the Commander in Chief by the Quarter Master General, contain the Number of the Waggon, Horses, and Drivers, furnished by him in each Quarter, with their Distribution, and Expence to Government for the Hire, we have selected, and inserted in the Appendix, Two of these Returns: Sir *William Erskine* supplied us with the First regular Distribution that was returned to the Commander in Chief, which is for the Quarter ending 30th *June* 1777; the other



other is a Return made by Lord Cathcart, for the Quarter ending 31st December 1779.

N° 31.

The Distributions did not always contain the same Numbers, and therefore we could not come at the Expence of the Hire of them to the Public, but by collecting it from the Vouchers allowed by the Auditors of the Imprest to those Quarter Masters General who had passed their Accounts in that Office. By an Abstract, composed from those Vouchers, we find that the Sum paid by the Public, for the Hire only of Waggons, Horses, and Drivers, employed under the Management of the Quarter Master General, from the 25th of December 1776 to the 31st of March 1780, was Three hundred Thirty-eight thousand Four hundred Thirty-five Pounds Eight Shillings and Six Pence Three Farthings, exclusive of Provisions, Forage, Repairs, and other contingent Expences.

N° 32.

£. 338,435. 8. 6½.

The Rate of the Hire of a Waggon, Driver, and Four Horses, being Twelve Shillings a Day, produces to the Proprietor Two hundred and Nineteen Pounds a Year; from whence the Hire of the Driver, at the mean Price of One Shilling and Two Pence a Day, that is, Twenty-one Pounds Five Shillings and Ten Pence a Year, being deducted, leaves him a clear Yearly Profit of One hundred Ninety-seven Pounds Fourteen Shillings and Two Pence; the Repairs of the Waggon and Harness, and the Food of the Driver and Horses, being found by the Public. Computing the Prime Cost of the Waggon compleat, at the highest Price, Twenty Pounds, and of each Horse at Fifteen Pounds, he receives back Eighty Pounds, his Purchase Money, in less than Five Months; after which, if possessed of Fifty large Waggon and Two hundred Horses (and the Waggon and Horses were in general the Property of a few Officers only) he will have, as long as he can continue them in the Service of Government, a clear Income of Nine thousand Eight hundred Eighty-five Pounds Eight Shillings and Four Pence a Year, secure from all Risk.

£. 219.

£. 197. 14. 2.

£. 9,885. 8. 4.

The Commander in Chief, consulting with the principal Officers in the several Departments, settled the Establishment, and ordered that it should be permanent and kept compleat. As the Army was not always in Motion, the Necessity for so numerous a permanent Establishment was not obvious. The Reason given for retaining the same Number for the whole Year, is, the Difficulty of procuring them again when wanted, in case they had been discharged at the End of the Campaign; but this Reason does not appear altogether conclusive; for, if they are in being, the Arm of the Commander in Chief can reach them, where-

E

ever



ever they are ; he has Power to seize, the Instant he wants it, whatever is necessary for the Service, in his Contemplation : From the Enemy he seizes of Right, from a Friend he presses of Necessity, paying him the Value, or for the Use.

The Establishment was hardly ever compleat, from the constant Difficulty of procuring the Number of Waggon's it required ; as they were therefore so scarce in that Country, and the Cattle could have been employed to more Advantage than upon the Pay of Government, it might have been advantageous to the Inhabitants to have had the Use of them for the Time the Army were in Quarters ; and the Hire of them, for some Months every Year, would have been no inconsiderable Saving to the Public.

All Orders and Regulations of every Kind proceed from the Commander in Chief: His Power extends, without Controul, over the whole Army and all its Connections. It is limited only by his Discretion ; consequently every Form of Proceeding, every Usage and Mode of Practice, must rest either upon his Orders or his Acquiescence. That we might learn upon what Authority this Custom, for the Officers to be Contractors of this Description, was grounded, we required from Sir *William Howe* and Lord *Cornwallis* the Orders and Instructions issued by them in *North America*, relative to the several Departments employed in the Expenditure of the Public Money. The Returns to these Requisitions contained the Appointment of the Superintendent of Vessels, and the Regulation of the Payment of their Hire, in the Offices of the Departments in which they were employed both above mentioned, together with other Orders made from Time to Time for different Purposes of Regulation : But we found at One Period only Orders relative to the Point immediately under our Consideration. These Orders were issued by Lord *Cornwallis*, are dated the 23<sup>d</sup> December 1780, and contain Matter very important to the Subject before us. Lord *Cornwallis* had upon several Occasions found, that the Waggon's and Horses provided for the Public Service by the Quarter Master General were in bad Condition, and neither fit nor able to perform the Services required. To remedy these Abuses, he thought it necessary to direct, that the Quarter Master General should have no Property in either the Waggon's or Horses ; and to that End he issued Orders, enjoining him not to charge more for Waggon's and Horses than he had actually paid ; not to charge the Hire of Waggon's and Horses purchased ; not to purchase them but upon Government Account ; and, if he hired them, to pay the Proprietors the full Price



Price for Hire allowed by Government. He ordered all the necessary Craft to be purchased on Government Account; and some of the Vessels to be discharged, as soon as they came under the Direction of his Deputy Quarter Master General at *Portsmouth* in the *Chesapeake*, upon his Representation that they were unnecessary. He ordered likewise the Commissary General not to charge Government for the compleat Ration, unless he supplied that Ration from the Stores from *England*; and to charge no more for fresh Provisions, Flour, or Indian Meal, than what they cost him. The Manner of conducting this last Office it is not in our Power to inquire into; the Commissaries General are dead; and their Accounts not in *England*.

These Orders are levelled at Abuses at that Time existing; and these Abuses all tend to the defrauding of the Public for private Emolument.

By pursuing the Rules of Computation inserted above, we are enabled to discover how much would have been saved to the Public had the Waggon and Horses been purchased at first on Account of Government. From the List inserted in the Appendix it appears, that the Average Number of Waggon constantly employed in the Service, from the 25th of *December* 1776 to the 31st of *March* 1780, that is, Three Years and a Quarter, was Seven hundred Thirty-nine; and the Average Number of Horses, One thousand Nine hundred Fifty-eight; and the Average Number of Drivers, Seven hundred and Sixty: The Average Hire of all these amounts to One hundred and Four thousand One hundred Thirty-two Pounds a Year; from whence deducting Sixteen thousand One hundred Eighty-one Pounds, the Hire of Seven hundred and Sixty Drivers, at One Shilling and Two Pence each *per* Day, there remains the Sum of Eighty-seven thousand Nine hundred Fifty-one Pounds. The Prime Cost of the Waggon and Horses, at the highest Price, is Forty-four thousand One hundred and Fifty Pounds; this Sum being deducted from Eighty-seven thousand Nine hundred Fifty-one Pounds, leaves the clear Profit of Forty-three thousand Eight hundred and One Pounds for the first Year: This being added to the Sum of One hundred Ninety-seven thousand Eight hundred Eighty-nine Pounds, Two Years and One Quarter's clear Profits, after deducting the Hire of the Drivers, gives the Sum of Two hundred Forty-one thousand Six hundred and Ninety Pounds, paid by the Public, beyond what it would have cost them had the Property of these Waggon and Horses belonged to Government: And, if the same System of Management has been continued to the present

N<sup>o</sup> 32.

£. 104,132.

£. 16,181.

£. 87,951.

£. 44,150.

£. 87,951.

£. 43,801.

£. 197,889.

£. 241,690.



present Time, the Public have incurred a still further Expence of One hundred Seventy-five thousand Nine hundred and Two Pounds for Two Years more, to the 31st of *March* last; that is, the Public have paid Four hundred and Seventeen thousand Five hundred Ninety-two Pounds for the single Article of the Hire of Waggon and Horses; the Whole of which might have been saved, had the Mode contained in the Orders of the 23d of *December* 1780 been at first adopted.

£. 175,902.

£. 417,592.

From the Circumstances thus disclosed, it can hardly be doubted that this Practice, of letting out for Hire to Government, has been highly lucrative to the Officers engaged in it. The Officer is a Trustee for the Public; as such, he is bound to husband the Public Money committed to his Charge with as much Frugality as if it were his own; what he saves or what he gains, he saves and gains not for himself but for the Public. He ought not to be permitted, by any Management or Contrivance, to carve out for himself an Interest in the Execution of a public Trust: If that Interest has been productive, how far such Profit belongs to the Public, and whether, by Bills of Discovery filed by the proper Officer of the Crown, or by what other Means, it may be discovered, and reclaimed for the Public, are for the Wisdom of Parliament to decide.

It is of public Concern this Evil should be speedily corrected: It flows from permitting a Trust to reside, with an Interest, in the same Person. The Remedy is, to take away the Interest, and by that Means to restore the Trust and Control to its full Force, that it may freely operate for the Benefit of the Public, uninfluenced by private Considerations.

But the Remedy may be extended still farther: It should seem as if it would be more beneficial to the Service, if the Officers were relieved entirely from the Trouble of making the Payments. When their military Duty calls them to the Field, they must neglect their Duty as Paymasters, and leave that Branch to be conducted entirely by their inferior Officers and Clerks. It seems to be a Hardship upon a Quarter Master General, to be subject to account for very large Sums, no Part of which he paid himself, but merely because they were paid in his Name, and at his Office, whilst he himself was absent upon other Duty.

There is no necessary Connection between the military Duty of these Officers and the Expenditure of Money for military Services: This latter belongs properly to a Civil Department, and may be executed by a Civil Officer. Major General *William Roy*, who, during the last War in *Germany*, was in the Departments both of the Quarter Master General and Chief Engineer, informed



informed us, that no Public Money was issued to him in either of these Capacities: He was no Accountant; but all the Expences incurred in these Departments were defrayed by the Deputy Paymaster General of the Forces, pursuant to the Warrants of the Commander in Chief issued for that Purpose. The Quarter Master General and Chief Engineer were considered in that Army as Checks upon the Expenditure on Behalf of the Public: They were to see that the Articles supplied were good of the Kind, adequate to the Services they were intended for, and that there was no Waste.

We are therefore of Opinion, that the Orders of 23d December 1780 should be put in Force forthwith throughout the whole Army; that no Officer should be permitted to have a Property or Interest in any Article whatever, which the Duty of his Office obliges him to provide for the Service of the Army: If purchased, it should be purchased by and for the Use of Government; if hired, it should be hired of Persons unconnected with military Service. We are likewise of Opinion, that the Payments should be taken from the Military Officer, and thrown upon the Deputy Paymaster General of the Forces, who is the proper Cashier of the Army, to be carried on by him, in pursuance of the Warrants of the Commander in Chief.

The other Point, in which we think the Public have not been sufficiently guarded, is the Allowance of the Vouchers without sufficient Examination: This Defect pervades every Branch of the Expenditure under our Consideration. The principal Officers in these Departments are the Persons accountable: They make up, pass, and swear to the Accounts; but, having a Variety of other material Business to transact in their several Stations, they have no Leisure to attend to the actual Payments: A Quarter Master General, whose Account amounted to above Six hundred thousand Pounds, was for Five Months together upon Duty in the Field, without having been able once to attend his Office. He is likewise obliged to pass the Account of a Sum never received by him, but issued to and expended by an Assistant Deputy Quarter Master General, whom he neither appointed nor knew; and the Warrant issued to this Assistant states, that the Sum therein directed is to be accounted for by the Quarter Master General. The Chief Engineer considers himself as liable to account for Sums, no Part of which he either receives or pays, nor are the Payments made in his Name; for, though the Sum is made payable to him by the Warrant, yet he never actually receives it; but he indorses the Warrant to the Paymaster of the

£. 600,000.

N° 35.

F

Works,



Works, who receives the Whole, and with it discharges Bills, either directed to him for Payment by the Chief Engineer or the Commander in Chief, or at his own Discretion without the Intervention of either, and takes the Receipts in his own Name.

This important Business of Expenditure, that requires Attention, Circumspection, Accuracy, and Fidelity, must be entrusted to inferior Officers, Clerks, and even to Strangers.

The Making-up and Examination of the Accounts is conducted in the following Manner:—Every Quarter the Accountant collects together from his Deputies, Assistants, and Clerks, all the Vouchers for the Payments made by them during that Quarter: They are abstracted, digested under Heads, and bundled up together. The Abstract is produced to the Commander in Chief for his Inspection and Approbation, and in order to obtain a Final Warrant for the Amount of the Abstract. The Vouchers are ready for his Inspection if he requires it. This is the First Check to which the Account is submitted. It is not to be imagined, that the many important Objects, that must continually engross the Attention of the General of an Army, will afford him either Leisure or Patience to examine voluminous Bundles of Vouchers: He may sometimes, upon a transient View of the Abstract, find some Article that excites his Curiosity to call for an Explanation; but he cannot possibly enter into the Detail, or minutely examine into the Circumstances of a complicated Receipt; and therefore, unless such an Instance occurs for Inspection, the Vouchers are left unexamined in the Hands of the Accountant, and the Commander in Chief depends upon his Honour that he has them in his Possession.

After the Final Warrant is obtained, this Abstract and the Vouchers are sent Home to be examined, that the Account may be passed in the Office of the Auditors of the Imprest. It is utterly impossible the Vouchers can be sufficiently scrutinized in this Office, for want of Evidence: The Accountant is the proper Person to give them Information; and he, very possibly, is not privy to the Payment, or to any one Circumstance stated in the Voucher.

Nº 36.

*Charles Harris*, Esquire, One of the Deputy Auditors of the Imprest, tells us the Grounds upon which a Voucher, for a Payment for the Extraordinary Service Abroad, is, and of Necessity must be, allowed in that Office:—If it contains a certain Sum received, the Signature of a Person receiving, and a just Computation, and agrees with the Abstract, it is deemed and admitted as a fair Voucher: For the Truth of it, they  
rely



rely upon the Oath taken by the Accountant before the Barons of the Exchequer, when he passes his Account. In Fact, in those Accounts which have been already passed in this Office, no Inquiry seems to have been made into the Truth of the Vouchers, whatever Questions might arise upon the Face of them. By the Form of this Oath, which we obtained from the Office of the Auditors of the Imprest, the Accountant swears that the Account is just and true, according to the best of his Knowledge and Belief: These latter Words must, as we conceive, be interpreted by him so to qualify the Oath, as to enable him to swear with Safety to those Items of his Account, of the transacting of which he has no other Knowledge than what the Vouchers themselves give him, and where he knows nothing of the Persons who transact them, except probably their general Characters: No great Reliance, then, can be had, for the Truth of the Voucher, upon the Oath of the Accountant; because that Oath, so worded, is no additional Evidence of its Truth.

From thus tracing the Voucher, from the Pay Office of the Department in *North America* to the Office of its final Examination in *England*, it appears that the Public may be defrauded in a Transaction, and yet the Voucher of that Transaction may pass through all its Stages of Examination unsuspected and unimpeached, and be sworn to by the Accountant without the Violation of his Oath. Various are the Ways and Means by which the Fraud may be committed: The Agreement or Purchase may be made by Collusion: The Subject Matter of the Receipt may be false in Quantity or Quality: The Service over-rated, or not performed: The Sum inserted may be more than the Sum *bona fide* paid: The Receipt may be obtained by Compulsion, or Collusion, upon false or forged Certificates: It may have been signed in Blank, and filled up afterwards with false Sums, or signed with a feigned Name; and yet the Voucher may be fair upon the Face of it; and these gross Frauds will escape Detection.

These Suggestions are not mere Surmises; they rest not on bare Possibility or Imagination: They are warranted by what we have observed in the Accounts of the Quarter Masters General which have been passed in the Office of the Auditors of the Imprest. Certain Vouchers have been there admitted as Evidence of Payments, to Persons who never did in Fact receive, nor could be supposed likely to be entrusted with the Receipt of the Sums inserted in these Vouchers: The Receipts for the Hire of the Drivers, Waggon, and Horses (no inconsiderable Sum)

are



are not in Truth what they purport to be upon the Face of them; they carry the Appearance of, and are produced as the Receipt of, a certain Sum by the Person whose Name or Signature is set opposite to that Sum; the Sum is compounded of the Hire of the Driver, Waggon, and Horses, for a certain Time; but the Man receiving, or signing, or setting his Mark to the Receipt, is usually the Driver only, frequently a Negro, or some Person in the lowest Capacity, to whom nothing would be entrusted: He is the ostensible Receiver of the Whole, whereas he in Truth receives a very trifling Part of it, his own Wages only; the Remainder, being the Hire of the Waggon and Horses, is paid or accounted for to the Officer to whom they belong, but whose Receipt does not appear as a Voucher for the Accountant. The Artificers and Labourers are paid by Lists, in like Manner with the Drivers; not individually in the Office of the Department, but by the Overseers, who receive the gross Amount of the List, and, after having paid it, bring it back to the Office, with the Names of the Persons receiving set opposite to the Sums they were to receive.

Since the Drivers (and very numerous they are) are prevailed upon or induced by Custom to sign Receipts for Sums they never receive, there may be Reasons or Inducements for the like Practice in various other Branches of the Expenditure; and in every Instance of this Kind the Voucher is not true.

N<sup>o</sup> 37.

Having been informed that some Measures had been taken by the Lords Commissioners of the Treasury for the Purpose of controlling the Expenditure of this Money in *North America*, we issued to them our Precept for Copies of the Commissions and Instructions given to the Commissaries of Accounts in *North America*, and Extracts of their Correspondence relative thereto: In consequence of this Requisition, we received the Copy of a Commission, dated 15th of *February* 1779, appointing Major *Duncan Drummond* Commissary of Accounts, to examine, audit, and certify all Accounts whatsoever of Money due for Forage, Bread, and Provisions, furnished by Contract or otherwise, and delivered for the Use of the Army and Hospitals, and for all other Extraordinary Services. The same Power had been before delegated to *Daniel Chamier*, Esquire, by Commission dated 1st of *February* 1771, but does not appear to have been ever executed. We find, by Papers transmitted to us with this Commission (some of which we have inserted in the Appendix) that in pursuance of that Commission, and of Directions and Instructions relative thereto, transmitted from Time to Time from the Lords Commissioners of the Treasury to the Commanders in Chief and the Commissary

N<sup>o</sup> 38.



Commissary of Accounts, some Progress has been made in carrying the Powers of that Commission into Execution; but how far it has been effectual to the Prevention or Diminution of the Evil, it has not been in our Power to discover.

Of the Ten Millions and upwards that have been issued for these Services to *North America* within the last Six Years, Accounts of a few Officers only, amounting to about One Million £. 1,100,000.  
One hundred thousand Pounds, have been as yet rendered in the proper Office. The Accounts of about One hundred and Forty £. 140,000.  
thousand Pounds more are ready: So that the Expenditure of Eight Millions Seven hundred and Sixty thousand Pounds still £. 8,760,000.  
remain to be accounted for.

By an Account of the Yearly Average Number of His Majesty's Forces serving at *New York* and its Dependencies, from the 1st of *January* 1776 to the 31st of *December* 1780, extracted from Returns of those Forces made to us from the War Office, pursuant to our Requisition, it appears that the Number of the Forces decreased every Year from 1778; but, from the Account of the Contractors for remitting, the Issue for the Extraordinary Services of that Army greatly increased during the same Period.

N° 39.

In the Account of the Issues to the Officers in the Four Departments, we find that the Warrants issued to the Quarter Masters General since the 16th of *July* 1780, and to the Barrack Masters General since the 29th of *June* 1780, and to the Commissaries General since the 25th of *May* 1778, have been all Temporary, for Sums on Account; that no Final Warrant has been granted since those several Periods: So that these Sums have been issued, without even the Ceremony of a Quarterly Abstract, and the confidential Reliance on the Officer that his Vouchers are forthcoming,

N° 2.

N° 10.

Of these Ten Millions, there have been issued to *Canada*, between the 1st of *June* 1776 and the 23d of *October* last, Two Millions Two hundred Thirty-six thousand and Twenty-nine Pounds Eleven Shillings and Seven Pence; a Province, whose military Operations, since the Year 1777, the Public are not made acquainted with. This Issue has been increasing every Year, and no apparent Reason for it; and upon the Expenditure in this Province there exists no Check or Control, that we know of, whatever.

N° 11.

£. 2,236,029. 11. 7

These are Circumstances of Suspicion and Alarm. The ordinary Forms of Examination and Accounting are neither comprehensive nor strong enough to embrace the various Circumstances of this Expenditure: They call for a minute, accurate, and rigid Investigation; but none such can, as we apprehend, be obtained in this Kingdom; the Evidence essentially necessary for that

G

Purpose



Purpose cannot be procured here. Should it be thought proper to subject these Accounts to such a Scrutiny, we can devise or suggest no Method of obtaining this End, unless the Legislature should think proper to refer all of them to an Examination in *North America*, by Persons intelligent in the Subject Matter, and unconnected with the Expenditure; who may inquire into every Circumstance of the Transaction, and have Recourse to every Person concerned in it; and who may be authorized and directed to examine into the whole Expenditure, as well of the antecedent as subsequent Issues. The Commanders in Chief may be enjoined to give them their Countenance, Protection, and Support, and not to grant Warrants for the Payment of any Article of these Expences without the Testimony of their Allowance. The Disallowance of the Voucher comes too late, after Payment. By a Check and Control thus established upon the Spot, and by an able and conscientious Execution of such a Trust, the Public might be enabled to obtain Restitution where they have been defrauded, and Security against Imposition and Peculation for the future.

Office of Accounts,  
Surrey-Street,  
18th June 1782.

T. ANGUISH, (L. S.)  
A. PIGGOTT, (L. S.)  
RICH<sup>d</sup> NEAVE, (L. S.)  
SAM<sup>l</sup> BEACHCROFT, (L. S.)  
GEO. DRUMMOND. (L. S.)



# APPENDIX.

## Nº I.

An ACCOUNT of the Sums granted by Parliament for the Extraordinary Services of the Army, from the 31st of *January* 1776 to the 1st of *February* 1782.

				£.	s.	d.
Amount <i>Anno</i> 1776	—	—	—	2,170,602	12	5
Amount <i>Anno</i> 1777	—	—	—	2,200,223	13	—
Amount <i>Anno</i> 1778	—	—	—	3,026,137	4	4
Amount <i>Anno</i> 1779	—	—	—	3,418,805	18	11
Amount <i>Anno</i> 1780	—	—	—	4,343,217	19	8
Amount <i>Anno</i> 1781	—	—	—	4,343,981	14	4
Total	—		—	19,502,969	2	8



## N° 2.

ACCOUNT of the Monies issued to Messrs. *Harley* and *Drummond*, pursuant to His Majesty's Warrants, for the Extraordinary Services of His Majesty's Forces serving in *North America*, from the 1st of *January* 1776 to the 31st of *December* 1781. Prepared pursuant to a Precept from the Commissioners of Accounts, dated the 14th of *February* 1782.

To sundry Issues made to Messrs. <i>Harley</i> and <i>Drummond</i> , pursuant to His Majesty's Warrants, for the Extraordinary Services of His Majesty's Forces serving in <i>North America</i> , from the 1st of <i>January</i> 1776 to the 31st of <i>December</i> following	849,973 18 5
To D° made to D°, pursuant to D°, for D° Services, from the 1st of <i>January</i> 1777 to the 31st of <i>December</i> following	1,102,061 8 10
To D° made to D°, pursuant to D°, for D° Services, from the 1st of <i>January</i> 1778 to the 31st of <i>December</i> following	1,368,202 1 —
To D° made to D°, pursuant to D°, for D° Services, from the 1st of <i>January</i> 1779 to the 31st of <i>December</i> following	1,755,526 8 7
To D° made to D°, pursuant to D°, for D° Services, from the 1st of <i>January</i> 1780 to the 31st of <i>December</i> following	2,588,339 17 5
To D° made to D°, pursuant to D°, for D° Services, from the 1st of <i>January</i> 1781 to the 31st of <i>December</i> following	2,419,759 8 3
	£. 10,083,863 2 6

Pay Office, *Horse Guards*,  
26th *February* 1782.

CHAS BEMBRIDGE,  
Accountant.



N<sup>o</sup> 3.

The EXAMINATION of *Thomas Neale*, Esquire; taken upon Oath, the 26th of *February*, and 6th of *March*, 1782.

THIS Examinant saith, That he is Agent in *London* to Messrs. *Harley* and *Drummond*, the Contractors for remitting Money for the Use and Service of His Majesty's Forces serving in *North America*. When a Requisition is sent by the Commander in Chief at *New York* to the Agents of the Remitters, expressing the Want of a certain Sum for the Extraordinary Services of the Army for the ensuing Quarter, that Requisition is transmitted by them to the Remitters in *England*, and a Duplicate is sent, as he is informed, by the Commander in Chief to the Treasury.

The Remitters usually receive, with the Requisition, Advice of Bills drawn upon them by their Agents in Consequence thereof; upon which they apply to the Treasury by Memorial, with a List of the Bills annexed, for Money to enable them to extinguish those Bills: They then receive from the Treasury a Warrant, directed to the Paymaster General of the Forces, to pay to the Remitters the Sum therein mentioned, to satisfy the Whole or a Part of the Sum mentioned in the Memorial. The Paymaster General receives the Money from the Exchequer, and gives to the Remitters a Draft upon the Bank for that Sum; who apply the same to extinguish those Bills.

Where no Bills are drawn by the Agents, and Money is to be remitted to *America*, in order to support the Exchange there, Money is obtained from the Paymaster General of the Forces in the same Manner, and remitted to *America* according to special Directions given by the Treasury. Money thus remitted the Agents are directed to be very careful of, and not to make Use of, unless the Money-holders should lower the Exchange upon them.

Where the Commander in Chief makes no Requisition, the Remitters receive from their Agents Information of what Money is wanted. The Agents pay the Sums they receive for the Use of the Army to the Deputy Paymasters Abroad, upon their Application.

This Examinant further saith, That the present Agreement between the Treasury and the Contractors, for remitting, is One and a Half *per Cent.* together with all Fees of Office, and the Expence of Transportation. The Contractors would not take upon themselves the Payment of the Fees of Office, because they knew not how to draw the Line relative to the Quantum.

THO<sup>s</sup> NEALE.

*T. Anguish,*  
*Rich<sup>d</sup> Neave,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*



N<sup>o</sup> 4.

The EXAMINATION of the Honourable Lieutenant General Sir William Howe, K. B.; taken upon Oath, 4th and 5th March, and 22d April, 1782.

SIR William Howe saith, That he was Commander in Chief of his Majesty's Forces within the Colonies laying on the *Atlantic* Ocean, from *Nova Scotia* to *West Florida*, from the 10th of *October* 1775 to the 23d of *May* 1778.

No Money placed in the Hands of the Deputy Paymaster General of the Forces, for the Extraordinary Services of the Army, can be issued without the Authority of the Commander in Chief; this Authority is sometimes delegated by him to General Officers commanding Corps, in Cases of Necessity, where the Communication is either interrupted or too distant.

He, as Commander in Chief, exercised this Power, by granting either Temporary or Final Warrants to Officers at the Heads of those Departments employed in the Expenditure of the Public Money for the Army Services. The Temporary Warrant, is a Warrant for Money issued upon Account at the Requisition of the Officer. At the End of every Quarter, or as soon after as the Service would admit, he, as Commander in Chief, required from the Heads of each Department an Account of the Sum expended for the last unsettled Quarters: Pursuant to this Requisition, the Officer laid before him the Quarterly Abstract of the Money disbursed by him in his Department, distinguished under particular Heads; he examined this Abstract, and if any Charge was either new, or higher than he expected, or wanted Explanation, he either called for the Voucher for that Article, or for the Officer to explain it; otherwise the Vouchers were left unexamined in the Possession of the Officer, to be produced by him in the Office where his Accounts were to be finally passed. The Vouchers are so numerous, and the Duties of a Commander in Chief are so various and extensive, that it is almost impossible for him to give his Attention to a minute Examination into Accounts; but he generally either enquired of the Officer whether he had the Vouchers for the different Articles, or depended upon his Honour that he had them all in his Possession. If no Objection appeared to this Abstract, he granted a Final Warrant, directed to the Deputy Paymaster General, for the Payment of the total Sum therein mentioned, with the Abstract annexed. The Officer, as he apprehends, carries this Final Warrant to the Deputy Paymaster General, takes up from him and cancels the Temporary Warrants, and receives the Balance, leaving with the Deputy Paymaster General the Warrant and Abstract, as his Voucher.

The Officers to whom he, as Commander in Chief, issued Money, for which they were accountable, were, the Secretary and Paymaster to the Commander in Chief, the Paymaster General of the Provincial Troops, the Quarter-



Quarter Master General, the Commissary General, the Barrack Master General, the Chief Engineer, the Superintendant of Indian Affairs, the Bridge Master, the Purveyors of the Hospitals, and the Commissary of Prisoners. When he came to the Command of the Army, he found that the Quarter-Master General, the Commissary General, the Barrack Master General, and the Chief Engineer, were Officers entrusted with the Expenditure of Part of the Public Money; he continued to entrust them with so much Money as the Services of their respective Departments required. He does not consider it as absolutely necessary that these Officers should be entrusted with the Payment of Money; that Trust may be lodged in other Persons. All these Accountants were paid in the same Manner, upon producing Abstracts of their Expenditure, by Final Warrants granted to them upon the Deputy Paymaster General: He found this to be the Mode in use when he first took the Command of the Army, and continued it during his Time. Confidence is placed in the principal Officers, that they execute their several Trusts with Honesty and Fidelity, and they are subject to a future Account at Home. If these Accounts were not discharged, the Service could not go on. Lists of these Warrants are sent Home every Quarter, or soon after every Settlement, to the Commissioners of the Treasury. In some Cases of inferior Officers, he did not discharge the Accounts until they had been examined by some Officer to whom he referred them. There was no Check upon the Officers employed in this Expenditure, except the Examination by the Commander in Chief above-mentioned.

The Regulations by which the several Departments are governed, flow from the Commander in Chief, and no Alterations can be made in those Regulations but by his Orders. In forming the Regulations, he usually consulted the Officers at the Heads of the several Departments. He, as Commander in Chief, appointed all those additional Staff Officers which the Necessity of the Service required, such as Deputy Quarter Masters, Deputy Barrack Masters, some Assistant Commissaries, and other inferior Officers, and the superior Officers themselves, upon a Vacancy.

He settled what Number of Waggons, Horses, and Drivers should be employed for a Campaign; and the Distribution of them amongst the several Regiments, Corps, and Departments. These were in general retained the whole Year; had they been discharged at the End of the Campaign, it would have been hardly possible to have procured them when wanted; and all of them were at one Time in the Winter, whilst the Army was at *Philadelphia*, employed in bringing in Forage, and the regimental Waggons were constantly employed in the regimental Services.

He settled the Price of the Hire of the Waggons, Horses, and Drivers, and the Tonnage of the Small Craft employed. No Waggons or Horses were purchased for the Use of the Army; the hiring them was considered as the greatest Saving to the Public, because they could then be discharged at any Time without Loss. If they were lost in the Service, the Proprietors were to be paid for them.

Finding a Necessity for a Naval Officer who should provide proper Vessels, and take Care that they were well equipped, and forth-coming when wanted, and not detained in the Service longer than was necessary—for these, and other Purposes mentioned in the Warrant, he appointed Captain *David Laird* to the Office of Superintendant of Vessels. This Branch be-



fore belonged to the Department of the Quarter Master General, but his Business grew too extensive for him to give sufficient Attention to it.

Mr. *Daniel Chamier* received a Commission appointing him Commissary of Accounts attending the Army in *North America*; but he does not know or believe that he ever acted under that Authority.

W. HOWE.

*T. Anguish,*  
*A. Piggott,*  
*Rich<sup>d</sup> Neave,*  
*Geo. Drummond.*

## N<sup>o</sup> 5.

The EXAMINATION of the Right Honourable Lieutenant General Earl *Cornwallis*; taken upon Oath, 27th of *February*, and 1st of *March*, 1782.

**L**ORD *Cornwallis* saith, That when he was left in Command in *South Carolina*, in *June* 1780, he received Instructions from Sir *Henry Clinton*, the Commander in Chief, to grant Warrants upon the Deputy Paymaster General in *Charles Town*, for Money applicable to the Services of the Army; in consequence of these Instructions, he issued Warrants to the several Officers employed in the Expenditure of the Public Money, particularly to the Quarter Master General, Commissary General, and Persons in other inferior Departments; most of these Warrants were, as he believes, Temporary, and upon Account, and granted upon the Application of Officers, suggesting that they were in want of Money to carry on the Services of their several Departments.

Having found, upon several Occasions, the Waggon and Horses employed in the Public Service in bad Condition, and unable to perform the Services required, he wished to apply the most effectual Remedy to this Evil; and, as it had been customary for the Quarter Master General to provide both for the Use of the Army, he thought it necessary to direct that the Quarter Master General should have no Property in either the Waggon or the Horses; and this was one Object of Orders issued by him, and dated the 23d *December* 1780: The same Orders contained Directions relative to the Craft provided by the Quarter Master General for the Use of the Army. Another Object of these Orders was the Commissary General: He had observed that it had been the Custom for the regimental Quarter Masters, when they received Provisions from the Commissary General, to give him Receipts for a compleat Ration, without distinguishing whether it consisted



sifted of Provisions received from *Europe*, or procured in that Country; whereas the latter were often got for nothing, or at a Price inferior to that of the *European* Ration: To remedy this Evil, he issued those Orders relative to the Commissary General. To prevent Provisions taken from the Country, and either not paid for, or paid for at a certain Price, from being charged to the Account of the Public, either at all, or at a greater Price than they were purchased at, he appointed Commissaries of Captures; who collected Provisions from the Country, and gave Receipts for them to those Persons only who were Friends; and delivered out those Provisions to the Troops without taking Receipts for them; by which Means those Receipts only given to the Proprietors of the Provisions could be brought in Charge against the Public.

That these Receipts given by the Commissaries of Captures might be paid at *New York*, and some Indulgences promised by him to the Troops might be allowed, he delivered to the Commander in Chief at *New York* a Paper containing Memorandums for that Purpose, which Paper he will lay before the Board, as it fully describes the Steps he had taken relative to his Mode of supplying the Army under his Command.

CORNWALLIS.

*T. Anguish,*  
*Rich<sup>d</sup> Neave,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*

## N° 6.

By his Excellency the Honourable General Sir *William Howe*, General and Commander in Chief of all His Majesty's Forces within the Colonies laying on the *Atlantic* Ocean, from *Nova Scotia* to *West Florida* inclusive, &c. &c. &c.

YOU are hereby directed and required, out of such Monies as are or shall come to your Hands, for the Contingent or Extraordinary Expences of His Majesty's Forces under my Command, to pay, or cause to be paid, to Brigadier General Sir *William Erskine*, Quarter Master General, or his Assigns, without Deduction, the Sum of *Fifty four thousand Eight hundred and Fifty nine Pounds Sixteen Shillings Sterling*, being the Amount of Expences incurred in the Quarter Master General's Department, for marching Troops, Freight of Transports, and other Contingencies in said Department, from the 1<sup>st</sup> *April* to 30<sup>th</sup> *June* 1777, both Days included, as per the annexed Account, the Vouchers for which are lodged with Brigadier General Sir *William Erskine*; and for so doing, this, with the Acquittance



tance of the said Brigadier General Sir *William Erskine*, or his Assigns, shall be your sufficient Warrant and Discharge.

Given under my Hand, at Head  
Quarters in *Philadelphia*, the 31st  
Day of *December* 1777.

To *Thomas Barrow*, Esquire, Deputy  
Paymaster General of His Ma-  
jesty's Forces.

W. H O W E.

By his Excellency's Command.

*Robert Mackenzie.*

N° 7.

The EXAMINATION of Brigadier General *William Dalrymple*,  
Quarter Master General in *North America*; taken upon Oath, the 4th  
and 8th of *May* 1781.

THIS Examinant saith, That he was appointed Quarter Master General to the Army under the Command of Sir *Henry Clinton*, in *North America*, in *November* 1779, and succeeded Sir *William Erskine* in that Office; he went from *England* in *March* following, arrived at *New York* about the End of *April*, and immediately sailed for *Charles Town*; from thence he returned to *New York* in *June*. During his Absence, in the Months of *April*, *May*, and *June*, the Business of the Quarter Master General at *New York* was executed by Lord *Catbcart* (who was *pro tempore* Quarter Master General) and by the Deputies in that Department. The Mode of obtaining Money by the Quarter Master General is, by a Memorial to the Commander in Chief, praying a Sum may be issued to him upon Account, by Warrant upon the Deputy Paymaster; upon producing this Warrant to him, he gives an Order upon the Agents of the Remitters for the Sum.

The first and only Account for which he obtained a definitive Warrant from the Commander in Chief, was for the Expenditure of the Money in his Department at *New York*, for the Months of *April*, *May*, and *June* 1780. He collected from the several Deputy Quarter Masters General, and procured from his own Office, the Vouchers for the Transactions during that Period, of which he made an Abstract, and carried that Abstract, with a Final Warrant annexed, to the Commander in Chief, and left them with him for his Inspection, and informed him he had the Vouchers ready for his Examination.

He believes the usual Method is for the Secretary to examine the Abstract



abstract with the Warrant, and to make his Report to the Commander in Chief, who signs the Warrant for the Sum Total mentioned in the Abstract, and the Secretary countersigns it. He believes it is not usual, and hardly possible, for the Commander in Chief, or his Secretary, to examine the Vouchers, they are generally so very voluminous, and must be transmitted to the Office of the Auditors of the Imprest to be definitively examined, and allowed of by them, previous to the Quarter Master General's passing his Accounts.

In every Service Superintendants are appointed, who see, and certify to the Quarter Master General, that the Service is actually performed. No Person is paid for any Service without producing proper Certificates, signed by those Superintendants, of the Service being performed. Every Person who receives Money at the Office, signs Three or Four Receipts for the Sum.

The Price for the Hire of Vessels, Horses, Waggons, Drivers, Conductors, Artizans, and Day Labourers, has not increased since the Time either Sir *William Howe* or General *Gage* commanded the Army in *America*, and settled the several Prices.

The Horses used by the Army for drawing the foreign Artillery, Regimental and other Waggons for Stores and Provisions (of which the Distribution is settled by the Commander in Chief) are hired by the Quarter Master General for an unlimited Time, each at near One Shilling and Nine Pence a Day Sterling, and to be supplied with a Ration a Day (according to a stipulated Weight) of Hay and Grain, which frequently cannot be complied with for Want of Forage. The Establishment is permanent, because, was it broke in upon, it could not be re-established, for the Proprietors can employ their Cattle to much more Advantage than upon the present Pay of Government. The Waggons are hired at the same Price.

The Drivers necessary for the Waggons are hired each at near One Shilling and Nine Pence Sterling a Day, and a Ration of Provisions; these are kept in Pay during the whole Year, because, were they discharged, they could be employed more to their own Advantage, and it would be difficult to replace them. Demands for these Articles are paid every Three Months, upon the Certificates of the proper Officer of each Corps, specifying the Names, the Time of Employment, and Sums due to each Person for each Article.

All Demands are paid either in Cash, or in Bills drawn by the Agents of the Remitters upon their Principals in *London*, which Bills are issued at the Market Price.

Great Part of the Carriage necessary for the Business of the Barrack Master General, and for the Chief Engineer, is performed by the Department of the Quarter Master General.

W. DALRYMPLE.

*Guy Carleton,*  
*T. Anguish,*  
*Rich<sup>d</sup> Neave,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*



## N° 8.

The EXAMINATION of *Peter Paumier*, Esquire, One of the Deputy Commissaries to the Army in *North America*; taken upon Oath, the 1st, 7th, and 8th of *May* 1781.

THIS Examinant saith, That he is now, and hath been for Five Years, Deputy Commissary to the Forces in *North America*; first, to Mr. *Chamier*, and afterwards to Mr. *Wier*, the present Commissary. He is appointed by the King's Warrant, countersigned by the Lords of the Treasury. He is subject to the Control of, and receives his Instructions from, the Commissary General. His Business is to superintend the Provisions of the Army, and their Distribution amongst the Troops; to procure Provisions when wanted; and to victual the Transports. The Provisions sent from *Europe* are generally consigned to the Commander in Chief, and delivered to the Commissary General in *America*, or to his Deputies or Assistants. When salt or dry Provisions are wanted, the Commissary General himself, where he is resident, otherwise his Deputy, makes an Agreement, commonly in Writing, with the Persons from whom he purchases them: The Terms of this Agreement are, he believes, always communicated to, and approved of by, the Commander in Chief; who seldom, if ever, has any Communication with the Persons who sell the Provisions.

After Provisions are contracted for, the Commissary General gives his verbal Directions to One of his Assistant Commissaries, to receive into His Majesty's Stores the Provisions he has agreed for, if sound and good; which Assistant gives the Seller a Certificate of what he has delivered, and reports in Writing to the Commissary General the Quantity received. There is an Officer called an Inspector, appointed by the Commissary General, whose sole Business is to examine into the Quality and State of all Provisions at the Time of their Delivery into Store, and who reports to the Assistant Commissary, upon every Receipt of Provisions, their Quality and Quantity. The Value is left to the Judgment of the Commissary General, and the Quality to the Judgment of the Inspector. The Seller, after he has obtained his Certificate from the Assistant Commissary, makes out Bills of Parcels to, and is paid by, the Commissary General; to whom he gives a Receipt for the Money. It is not usual to have a Witness either to the Payment of the Money or the Signing of the Receipt. Agreements for these Provisions are usually made in Sterling, and are paid for either in Cash, or Bills upon the Remitters, as most convenient.

When Forage is wanted, the Commander in Chief, Commandant of the Town, and Commissary General, hold a Meeting with the principal Landholders of the Country, in order to fix the Price of the different Articles of Forage, and of the Carriage. When the Price is settled, a Proclamation is issued by the Commander in Chief, ordering the Inhabitants



bitants of the Country to bring their Forage to Places mentioned in an Advertisement by the Commissary General, at the Prices therein specified.

One of the Deputy Commissaries has the Charge of the Forage, and is called the Forage Officer; he appoints Assistants, with the Consent of the Commissary General, to attend the Depos for Forage. These Assistants give Receipts to the Persons who bring it, specifying the particular Quantity and Species. These Receipts, being produced at the Forage Office at *New York*, are paid by the Forage Officer, according to the settled Price, and the Assistant is charged with the Quantity of Forage mentioned in the Receipt.

When Rum is wanted, the Commissary General advertises publicly for Persons to deliver in to him Proposals, sealed up, for supplying the Army with the Quantity wanted, according to certain Conditions to be seen at his Office. He communicates the Proposals he receives to the Commander in Chief, and contracts with such Persons as he approves of. Upon the Delivery, an Officer called the King's Gauger, appointed by the Commissary General, together with a Gauger appointed by the Contractor, gauges and proves the Rum; and upon a Report made by the King's Gauger of the Quantity and Proof, the Assistant Commissary gives the Contractor a Certificate of the Quantity so delivered, and he is paid by the Commissary General according to such Certificate.

When Small Craft, for transporting Provisions and Forage from one Place to another, are wanted, the Commissary General presents a Memorial to the Commander in Chief, signifying that he is in Want of a Supply of such Vessels; the Commander in Chief then orders an Officer, called the Agent to the Army Victuallers (who is appointed by him) to consult with the Commissary General, and to settle the Number and Sort of Vessels requisite; they are then hired by this Officer, from Month to Month, at Thirteen Shillings Sterling, *per* Ton, which has been the settled Price during all the Time he has been in the Department of Deputy Commissary. This Officer, every Quarter, as he believes, gives the Owners Certificates of the Tonnage, and the Time such Vessels have been employed; who are paid by the Commissary General, in pursuance of those Certificates.

When the Commissary General is in Want of Money, he applies by Memorial to the Commander in Chief; who gives him a Warrant upon the Deputy Paymaster for the Sum required; which Sum is imprested to him accordingly.

When a Deputy Commissary is detached, he has written Instructions from the Commissary General how to act, pursues exactly the like Form of Proceedings, and afterwards settles his Accounts with him.

When the Army moves, or a Corps is detached, the Commander in Chief orders the Commissary to furnish him with a certain Quantity of Provisions and Rum, either to go with the Army or Detachment, or to be sent to any particular Place. In pursuance of this Order, the Commissary sends One or more of his Assistants or Clerks with these Provisions, to take Charge of the Issue of them: They are conveyed to the  
Army



Army either by Land in Waggons, or by Water in Boats, or Small Craft, as most convenient; if by Water, the Boats or Small Craft are hired and procured by the Commissary, in the Manner before-mentioned. These Provisions are generally issued about Twice a Week, by some of the Assistants, to the Quarter Master of each Regiment; who demands and receives from them a certain Quantity of Provisions, for a certain Number of Men, Women, and Children, for a certain Number of Days; for which he gives a Receipt. These Issues are entered in the Commissary's Book. The Commissary does not examine whether there is really existing the Number of Persons for which the Quarter Master makes a Demand for Provisions, unless he has Cause for Suspicion; in which Case he applies to the Commander in Chief, who refers him to the Adjutant General, to examine the Returns of that Regiment, and to compare them with the Demand of the Quarter Master.

In *Georgia*, fresh Provisions were procured by the Commissary, either by Purchase at the Market Price, or by Valuation, or from the Cattle Hunters at the settled Price of a Dollar a Head; and were distributed, according to the Orders of the Commander in Chief, in the Place of salt Provisions, amongst the Troops; who receive also at the same Time their Proportion of Bread or Flour, and the small Species of the Ration, consisting of Peas, Oatmeal, and Butter. The Quarter Master gives his Receipts for compleat Rations; but an Entry is made in the Commissary's Books of the Days when fresh Provisions are delivered; which Books are examined and checked by the Commissary General; whose Accounts are subject to no Check or Controul in *America*, that he knows of.

Where Provisions are damaged or spoiled, the Commissary who superintends them applies to the Commissary General, desiring they may be surveyed; he directs the Inspector, the Agent of the Army Victuallers, with some Merchants, not less than Three, to survey them; they all certify to him the State and Condition of the Provisions: Those that are reported to be worth something, are sold publicly, by Order of the Commissary General, and the Money paid to him or his Deputy; those reported good for nothing are destroyed, generally in the Presence of the Persons who surveyed them.

PETER PAUMIER.

Guy Carleton,  
T. Anguish,  
A. Piggott,  
Sam<sup>l</sup> Beachcroft,  
Geo. Drummond.



## N° 9.

The EXAMINATION of Mr. *Abijah Willard*; taken upon Oath,  
the 9th of May 1781.

THIS Examinant saith, That he was first employed, in July 1775, by General *Gage*, to procure fresh Provisions for the Army, and has continued ever since in that Department.

When the Army is in Winter Quarters, and in Want of fresh Provisions, he applies, by Direction of the Commissary General, to the Commander in Chief; who gives him Orders to procure a certain Quantity of Cattle. In consequence of these Orders, he sends out Persons he employs for that Purpose, to get them from the Inhabitants of the Country, and agrees with those Persons to give them a certain Price by the Pound for the Cattle they bring to him.

In the Year 1776, when the Army landed at *Staten Island*, the stated Price, by Order of the General, was Three Pence Halfpenny a Pound Sterling for Beef and Mutton, and the Price was the same when the Army got to *Long Island*. In the Winter of that Year, while the Army was in the *Jerseys*, the Price was only One Penny Three Farthings, until the Capture at *Trenton*; after which, in Spring 1777, the Price increased to Five Pence Farthing, and continued so until about February 1778, when it rose to Seven Pence, and Eight Pence Three Farthings; since which it has not been less than Eight Pence Three Farthings, and sometimes he has given Ten Pence Halfpenny.

The Persons he sends out to procure the Cattle, get them either by Purchase, or by the best Means they can, and deliver them to him at the Price agreed upon; for which he either gives them an Order for Payment on the Commissary General, or pays them in Cash or Bills at his own Office.

Sometimes he goes himself into the Country, and purchases Cattle from the Owners, upon the best Terms he can make, and gives them Drafts upon the Commissary General; sometimes he purchases from the Corps of Refugees, who bring the Cattle within the Lines for that Purpose: He pays them in the same Manner.

During an Expedition, live Cattle are procured, either by Parties sent out by the General for that Purpose, or by the People of the Country bringing in their Cattle for Sale. Where the Parties collect and bring in the Cattle, they are delivered to him or his Deputies. Sometimes the Owners come and claim to be paid for them; which is done, if the General, upon Examination, finds they belong to the Loyalists, and thinks proper to order them to be paid; otherwise nothing is paid for them. Where the Country People bring in their own Cattle, he purchases them at the best Price he can get them at.

He delivers out these Provisions in pursuance of Orders in Writing,  
L either



either from the Commander in Chief, the Commanding Officer, or from the Department of the Commissary General, specifying the Quantity, and Person to whom they are to be delivered; for which he always takes Receipts. Where there are any Purchasers, he sells the Hides and Tallow, and accounts with the Commissary General for the Sum they are sold for. The Heads, Tongues, and Hearts, are delivered out as fresh Meat.

To enable him to make his Payments, he receives Money from the Commissary General, by Drafts upon the Deputy Paymaster.

He enters in his Books an Account of all the Cattle he receives, their Number, and Weights; the Time he receives them, the Persons he receives them of, and the Sum he pays for them; the Time he issues them out, by whose Order, to whom, and the Quantity.

He makes a Return every Week, to the Commissary General, of the State of his Stock in Hand; and every Month he makes up a compleat Account of all his Receipts, Issues, and Remains during that Month, and delivers it to the Commissary General; who every Two Months examines and finally settles his Accounts.

ABIJAH WILLARD.

*Guy Carleton,  
T. Anguish,  
Sam<sup>l</sup> Beachcroft,  
Geo. Drummond.*



# N<sup>o</sup> 10.

An ACCOUNT of the Sums issued to Officers in the Departments of the Quarter Master General, Barrack Master General, Commissary General, and Chief Engineer, to His Majesty's Forces at *New York* and its Dependencies, from the 1st of *January* 1776 to the 31st of *December* 1781. Extracted from the Quarterly Lists of Warrants transmitted by the Commanders in Chief to the Lords Commissioners of the Treasury.

## The QUARTER-MASTER GENERAL.

To Lieut. Colonel William Shirreff.

1776.

May 6th — —  
 June 3d — —  
 6th — —  
 30th — —  
 October 10th — —  
 December 18th — —  
 26th — —  
 27th — —  
 31st — —

	£.	s.	d.	£.	s.	d.	£.	s.	d.
	16,291	15	—						
	1,053	15	—						
	15,380	13	5						
	22,751	6	4						
	806	10	8						
	3,897	—	—						
	5,488	15	—						
	6,327	15	—						
	510	17	6						
	4,178	12	6						
	45,687	19	2						
	1,190	7	6						
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# APPENDIX, N<sup>o</sup>. 10.

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1778.

Jan<sup>y</sup> 14th  
17th

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28,412



1778.	April 14th	—	—	28,488	17	1
	15th	—	—	471	15	—
	20th	—	—	20,000	—	—
	29th	—	—	246	17	6
	May 14th	—	—	573	15	—
	27th	—	—	5,151	8	10
	28th	—	—	1,098	15	—
	Septem <sup>r</sup> 15th	—	—	5,871	5	—
		—	—	32,437	15	10
		—	—	35,600	17	3
1779.	24th	—	—	26,930	15	—
	25th	—	—	23,044	10	—
	26th	—	—	14,553	17	—
	30th	—	—	13,371	2	6
	Nov <sup>r</sup> 21st	—	—	1,321	12	1
	Febr <sup>y</sup> 9th	—	—	5,957	5	10
	May 24th	—	—	54,990	—	—
	25th	—	—	40,000	—	—
	28th	—	—	50,909	13	8
	29th	—	—	3,772	10	10
1779.	July 7th	—	—	1,051	—	10
		—	—	24,762	7	6
		—	—	48,955	13	4
Total issued to Sir William Erskine				—	—	—
To Lord Cathcart.				—	—	—
				30,000	—	—
				6,35,824	12	10

M



	£.	s.	d.
1779. August 28th	—	—	—
Septem <sup>r</sup> 22d	—	—	—
October 18th	—	—	—
Nov <sup>r</sup> 4th	—	—	—
Decem <sup>r</sup> 8th	—	—	—
March 16th	—	—	—
April 30th	—	—	—
May 20th	—	—	—
23d	—	—	—
July 20th	—	—	—
Aug <sup>t</sup> 29th	—	—	—
Total issued to Lord Cathcart	—	—	—
	233,939	13	5
<hr/>			
<i>To Brigadier General Dalrymple.</i>			
1780. May 23d	—	—	—
27th	—	—	—
June 26th	—	—	—
July 15th	—	—	—
16th	—	—	—
August 14th	—	—	—
October 31st	—	—	—
Decem <sup>r</sup> 22d	—	—	—
Feby 5th	—	—	—
April 6th	—	—	—
May 28th	—	—	—
June 12th	—	—	—
1781. Total issued to Lord Cathcart	—	—	—
	6,000	—	—
	19,000	—	—
	40,000	—	—
	8,321	11	5
	40,000	—	—
	40,000	—	—
	40,000	—	—
	40,000	—	—
	40,000	—	—
	40,000	—	—
	30,000	—	—
	22,000	—	—



August 6th	—	—	15,000	—	—
16th	—	—	40,000	—	—
Septem <sup>r</sup> 18th	—	—	15,000	—	—
Oct <sup>r</sup> 13th	—	—	40,000	—	—
Nov <sup>r</sup> 13th	—	—	20,000	—	—
Dec <sup>r</sup> 13th	—	—	14,000	—	—
29th	—	—	11,000	—	—
Total issued to Brig <sup>r</sup> General Dalrymple	—	—	—	520,321	11 5
<i>To Captain Henry Savage.</i>					
1780. August 18th	—	—	51,556	9 3	—
1781. June 2d	—	—	600	—	—
Total issued to Captain Henry Savage	—	—	—	52,156	9 3
Total issued to Officers in the Department of the Quar- ter Master General	—	—	—	—	1,688,379 15 3 $\frac{1}{4}$
BARRACK MASTER GENERAL.					
<i>To Major General James Robertson.</i>					
1776. May 30th	—	—	6,638	19 2 $\frac{1}{4}$	—
June 30th	—	—	3,296	—	—
	—	—	985	2 6	—
Total issued to Major Gen <sup>l</sup> James Robertson	—	—	—	10,920	1 8 $\frac{1}{4}$



# APPENDIX, N<sup>o</sup> 10.

46

£. s. d.

£. s. d.

£. s. d.

To Lieut. Colonel George Clerk.

1777.

March 29th

June 6th

May 10th

14th

15th

October 16th

February 8th

March 8th

9th

May 26th

June 1st

July 29th

Decem<sup>r</sup> 2d

21st

Febr<sup>y</sup> 2d

April 18th

June 27th

29th

1778.

1779.

1780.

Total issued to Lieut. Colonel George Clerk

To Major William Crosbie.

1780.

July 18th

Septem<sup>r</sup> 8th

October 19th

Decem<sup>r</sup> 28th

11,040

10,047

40,061

16,060

1,855

18,025

21,959

37,260

37,000

12,421

33,000

32,000

20,000

26,000

25,000

25,000

2,569

37,000

406,298 18 9<sup>1</sup>/<sub>2</sub>

10,000

20,000

20,000

25,000



1781.	Feby 5th —	—	30,000 —	—
	March 26th —	—	33,000 —	—
	May 28th —	—	25,000 —	—
	August 4th —	—	25,000 —	—
	Septem' 11th —	—	12,000 —	—
	October 12th —	—	20,000 —	—
	Novem' 30th —	—	15,000 —	—
	Decem' 31st —	—	10,200 —	—
	Total issued to Major William Croßie —	—	245,200 —	—
	Total issued to the Barrack Masters General —	—	—	—
				662,419 — 5½
Z COMMISSARY GENERAL.				
	To Daniel Chamier, Esquire.			
1776.	June 4th —	—	10,317 12 3½	—
1777.	March 29th —	—	2,541 15 9	—
	30th —	—	69,222 7 9	—
1778.	May 12th —	—	85,943 17 8½	—
	Total issued to Daniel Chamier, Esquire —	—	—	168,025 13 6



# APPENDIX, N. 10.

53

d.

s.

£.

d.

s.

£.

d.

s.

£.

To Daniel Wier, Esquire.

1778.

April 25th

May 5th

May 25th

June 21st

July 22d

July 29th

August 25th

Septemr 3d

October 12th

Decemr 30th

Febrv 14th

April 10th

May 6th

June 30th

August 4th

Septemr 7th

October 15th

Novemr 22d

Decemr 13th

Febrv 12th

March 20th

April 25th

May 24th

May 26th

June 17th

June 24th

July 6th

50,805

9,245

20,000

3,000

20,000

20,000

40,000

10,000

40,000

30,000

40,000

40,000

40,000

40,000

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40,000

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40,000

40,000

40,000

40,000



1781.	August 5th	—	—	40,000	—
	Septem <sup>r</sup> 21st	—	—	40,000	—
	October 30th	—	—	40,000	—
	Nov <sup>r</sup> 13th	—	—	40,000	—
	Decem <sup>r</sup> 11th	—	—	40,000	—
	Febr <sup>y</sup> 14th	—	—	40,000	—
	March 26th	—	—	40,000	—
	April 27th	—	—	40,000	—
	August 13th	—	—	40,000	—
	October 22d	—	—	40,000	—
Total issued to Daniel Wier, Esquire				—	1,293,050 16 2
1781.	<i>To Mr. Paumier.</i>				
	Novem <sup>r</sup> 20th	—	—	20,000	—
	Decem <sup>r</sup> 25th	—	—	40,000	—
Total issued to Mr. Paumier				—	60,000 — —
Total issued to Officers in the Department of the Com- missary General				—	1,521,076 9 8
CHIEF ENGINEER.					
1776.	<i>To Captain John Montresor.</i>				
	May 22d	—	—	14,093 15 7	—
	Aug <sup>t</sup> 5th	—	—	5,532 15 6 <sup>3</sup> / <sub>4</sub>	—



£. s. d.

£. s. d.

£. s. d.

1777. Jan'y 1st —  
Decem<sup>r</sup> 31st —  
1778. May 12th —  
14th —  
16th —  
Septem<sup>r</sup> 14th —  
21st —  
30th —

Total issued to Captain Montresor

To Captain William Spry.

1776. June 5th —  
1778. May 15th —  
1779. March 10th —

Total issued to Captain William Spry

To Major Mathew Dixon.

1776. Decem<sup>r</sup> 31st —  
1777. May 16th —  
Total issued to Major Mathew Dixon

120,646 19 5½

13,491 12 8½

22,801 3 4½

1,177 1 9¼  
27,037 8 9¼  
11,877 1 3½  
19,244 17 7  
2,455 2 4  
11,889 19 5½  
11,403 7 2½  
15,935 9 10½

829 14 10  
3,123 17 7½  
6,738 — 3  
2,800 — —

10,263 1 5½  
12,538 1 11



1777.	To Major General Massey.	May 27th	—	—	5,971 19 11
<hr/>					
1779.	To Captain Alexander Mercer.	March 9th	—	7,808 17 7½	
		10th	—	3,000 — —	
		July 28th	—	10,742 2 9½	
		Aug <sup>r</sup> 5th	—	5,000 — —	
		Novem <sup>r</sup> 26th	—	12,309 3 10½	
		29th	—	10,000 — —	
1780.		April 13th	—	17,000 — —	
		August 10th	—	12,358 5 8	
		12th	—	10,000 — —	
		Novem <sup>r</sup> 9th	—	454 17 5¾	
		10th	—	10,000 — —	
1781.		March 28th	—	763 10 10¾	
		29th	—	8,000 — —	
		July 19th	—	2,176 14 8¼	
		20th	—	8,000 — —	
		Septem <sup>r</sup> 12th	—	1,521 — 5	
		13th	—	10,000 — —	
		Novem <sup>r</sup> 28th	—	8,328 9 4	
		Decem <sup>r</sup> 7th	—	500 — —	
				—	137,963 2 9½



		£.	s.	d.	£.	s.	d.	£.	s.	d.
<i>To Captain D' Aubant.</i>										
1779.	Novem <sup>r</sup> 25th	—	—	—	3,200	—	—			
<i>To Captain John Campbell.</i>										
1779.	Decem <sup>r</sup> 17th	5,000	—	—						
1780.	Aug <sup>t</sup> 26th	4,641	15	1½						
	28th	3,591	16	9½						
Total issued to Captain John Campbell		—	—	—	13,233	11	11			
<i>To Major Moncrief.</i>										
1780.	May 19th	—	—	—	5 000	—	—			
Total issued to Officers in the Department of the Chief Engineer		—	—	—	—	—	—	322,368	10	2½
Total issued to Officers in the Departments of the		—	—	—	—	—	—	4,194,183	15	7
		{ Quarter Master General, Barrack Master General, Commissary General, Chief Engineer								



# Nº II.

An ACCOUNT of the Sums issued by the Commanders in Chief of His Majesty's Forces in Canada, for the Extraordinary Services of the Army, from the 1st of June 1776 to the 23d of October 1781. Extracted from the Lists of Warrants transmitted by the Commanders in Chief to the Lords Commissioners of the Treasury.

## APPENDIX, Nº II.

		£.	s.	d.	£.	s.	d.
1776.	Between the 1st June and 31st August	—	—	—	105,154	19	—
	Between the 1st September and 30th November	—	—	—	41,875	1	7½
	Between the 1st December and 31st December	—	—	—	10,850	6	2
					157,880	6	9½
1777.	Between the 1st January and 31st March	—	—	—	121,624	18	7
	Between the 1st April and 30th June	—	—	—	119,685	13	8½
	Between the 1st July and 30th September	—	—	—	149,014	15	4
	Between the 1st October and 31st December	—	—	—	52,351	11	3½
					442,686	18	11
1778.	Between the 1st January and 31st March	—	—	—	77,375	19	9½
	Between the 1st April and 30th June	—	—	—	114,254	15	6½
	Between the 1st July and 30th September	—	—	—	41,401	13	9½
	Between the 1st October and 31st December	—	—	—	13,440	13	3
					246,273	2	4½
1779.	Between the 1st January and 31st March	—	—	—	51,433	7	5½
	Between the 1st April and 30th June	—	—	—	147,806	16	10½



1780.	Between the 1st July and 30th September	—	76,114	13	10 <sup>1</sup>	447,533	12	9 <sup>1</sup>
	Between the 1st October and 31st December	—	170,178	14	7			
	Between the 1st January and 31st March	—	66,410	8	10 <sup>1</sup>			
	Between the 1st April and 30th June	—	47,335	15	1			
1781.	Between the 1st July and 30th September	—	124,907	9	6 <sup>1</sup>	456,026	18	3 <sup>1</sup>
	Between the 1st October and 31st December	—	217,373	4	9 <sup>1</sup>			
	Between the 1st January and 31st March	—	85,472	19	5			
	Between the 1st April and 30th June	—	115,160	12	2 <sup>1</sup>			
	Between the 1st July and 30th September	—	153,766	1	7 <sup>1</sup>	485,628	12	5 <sup>1</sup>
	Between the 1st October and 23d D°	—	131,228	19	2			



N<sup>o</sup> 12.

An ACCOUNT of Sums issued to Officers in the Department of the Commissary General at New York, and its Dependencies, from the 28th of December 1776 to the 31st of August 1780. Extracted from the List of Warrants granted by the Commanders in Chief Abroad, received from the Office of the Paymaster General of the Forces.

To John Morrison, Esquire, Deputy Commissary.			L. s. d.		L. s. d.	
1776.	Cash, by Sir Henry Clinton's Warrant	—	—	—	3,000	—
Decem <sup>r</sup> 28th.		—	—	—	—	—
1777.		—	—	—	2,000	—
January 20th.	Ditto, by Earl Percy's	—	—	—	3,000	—
April 22d.	Ditto, by Ditto,	—	—	—	2,000	—
August 22d.	Ditto, by Major General Pigot's	—	—	—	2,000	—
October 7th.	Ditto, by Ditto	—	—	—	1,000	—
Novem <sup>r</sup> 13th.	Ditto, by Ditto	—	—	—	1,000	—
Decem <sup>r</sup> 29th.	Ditto, by Ditto	—	—	—	—	—
1778.		—	—	—	3,000	—
March 1st.	Ditto, by Ditto	—	—	—	1,000	—
June 4th.	Ditto, by Ditto	—	—	—	2,000	—
August 1st.	Ditto, by Ditto	—	—	—	3,000	—
October 5th.	Ditto, by Ditto	—	—	—	2,000	—
Novem <sup>r</sup> 28th.	Ditto, by Major General Prescott's	—	—	—	—	—
1779.		—	—	—	3,000	—
Feby 5th.	Ditto, by Ditto	—	—	—	2,000	—
April 8th.	Ditto, by Ditto	—	—	—	2,000	—
May 2d.	Ditto, by Ditto	—	—	—	5,000	—
June 12th.	Ditto, by Ditto	—	—	—	—	—
					37,000	—



				L. s. d.		L. s. d.	
To Peter Paumier, Esquire, Deputy Commissary.							
1777.							
Septem <sup>r</sup> 16th.	Cash, by Sir Henry Clinton's Warrant	—	—	6,000	—	—	—
22d.	Ditto, by Ditto	—	—	6,000	—	—	—
October 11th.	Ditto, by Ditto	—	—	8,000	—	—	—
Novem <sup>r</sup> 3d.	Ditto, by Ditto	—	—	8,000	—	—	—
Decem <sup>r</sup> 8th.	Ditto, by Ditto	—	—	8,000	—	—	—
1778.							
Jan <sup>y</sup> 3d.	Ditto, by Ditto	—	—	10,000	—	—	—
23d.	Ditto, by Ditto	—	—	4,000	—	—	—
February 10th.	Ditto, by Ditto	—	—	6,000	—	—	—
March 20th.	Ditto, by Ditto	—	—	8,000	—	—	—
April 13th.	Ditto, by Ditto	—	—	8,000	—	—	—
29th.	Ditto, by Ditto	—	—	15,000	—	—	—
May 16th.	Ditto, by Major General Jones's Ditto	—	—	12,000	—	—	—
June 15th.	Ditto, by Ditto	—	—	12,000	—	—	—
30th.	Ditto, by Ditto	—	—	15,000	—	—	—
						126,000	—
To G. Townshend, Esquire, Assistant Commissary.							
1780.							
May 26th.	Cash, by Sir Henry Clinton's Warrant	—	—	10,000	—	—	—
July 13th.	Ditto, by Earl Cornwallis's Ditto	—	—	10,000	—	—	—
Aug <sup>t</sup>	Ditto, by Colonel Balfour's Ditto	—	—	10,000	—	—	—
						30,000	—
						193,000	—







LIST of Quarter Masters General, Barrack Masters General, Chief Engineers, and Commissaries General, and One of the Auditors of the Imprest, since 1st January 1776; and of all other Persons who have been employed in the Accounts within said Time.

Title of Accountant.	Name of Accountant, and particular Service.
Deputy Quarter Master General N <sup>o</sup> America —	Lieutenant Colonel <i>William Shirreff</i> — —
Quarter Master General North America — —	Major General Sir <i>William Erskine</i> — — <i>William Lord Cathcart</i> — — — — D <sup>o</sup> , further Account — — — —
Deputy Quarter Master General S <sup>o</sup> and N <sup>o</sup> Carolina	Major <i>Richard England</i> , for Forces under Lieu <sup>t</sup> Gen <sup>l</sup> Earl —
Engineer, and Chief Engineer — — —	Colonel <i>Harry Gordon</i> , in North America — —
Commissary General in West Indies — —	<i>James Christie</i> , Esq <sup>r</sup> , for Forces under Command of Major —
Commissary General in North America — —	<i>Daniel Wier</i> , some Vouchers relating to his Account —
Commander in Chief in North America — —	General Sir <i>William Howe</i> , K. B. — — — —
Commander in Chief in S <sup>t</sup> Vincent — — —	Major General <i>William Dalrymple</i> — — — —
Secretary and Paymaster to Lieut. Gen <sup>l</sup> Sir W <sup>m</sup> Howe	<i>Robert Mackenzie</i> , Esq <sup>r</sup> — — — —
Governor of Grenada — — — —	<i>Ulysses Fitzmaurice</i> , Esq <sup>r</sup> , for contingent Expences —
Governor of New Hampshire — — —	<i>John Wentworth</i> , Esq <sup>r</sup> , contingent Expences — —
Governor of Virginia — — — —	Earl of <i>Dunmore</i> — — — —
Governor of Tobago — — — —	<i>William Young</i> , Esq <sup>r</sup> , contingent Expences — —
Governor of S <sup>t</sup> Vincent — — — —	<i>Valentine Morris</i> , Esq <sup>r</sup> , for contingent Expences — —
Contractors for remitting Money to N <sup>o</sup> America —	<i>Thomas Harley</i> and <i>Henry Drummond</i> , Esq <sup>rs</sup> — —
Contractors for Provisions — — —	{ <i>Mess<sup>rs</sup> Henniker</i> and others, for Provisions for 12,000 North America, for 365 Days — — — — Ditto and others, for like Service — — — — Ditto and others, for like Service — — — — Ditto and others, for like Service — — — — Ditto and others, for like Service — — — —
Contractor for Provisions — — —	<i>Anthony Bacon</i> , Esq <sup>r</sup> , for Forces in Tobago, &c <sup>a</sup> . — —
Contractors for Provisions — — —	<i>Witter</i> , <i>Cuming</i> , and <i>Kender Mason</i> , Forces in Florida —
Contractor for Carriages — — —	<i>Kender Mason</i> and <i>Arthur Jones</i> , for Forces in East Florida —
Governor of Grenada — — — —	<i>Jacob Jordan</i> , for Forces under General <i>Burgoyne</i> —
Director of Regimental Infirmaries — — —	<i>William Leybourne Leybourne</i> , Esq <sup>r</sup> , contingent Expences — <i>Robert Adair</i> , Esq <sup>r</sup> — — — —

N. B. Blanks in Column for Deliveries cannot be filled up, as the Accounts are not entered in Book of Deliveries. Blanks in Two following Columns imply that the Account has not been laid before the Treasury, nor declared.



N° 13.

ral, employed in *North America*, who have passed or delivered in their Accounts to the Office of Lord Viscount *Mountstuart*,  
n employed in the Expenditure of Public Money for Army Services in *North America*, and who have passed or delivered their

	Time of Account.	When delivered to Auditor.	When laid before the Treasury.	When declared.
—	{ From 1st June 1773 to 24th Dec <sup>r</sup> 1776; and }	10th Decem <sup>r</sup> 1778	31st May 1779	8th July 1779
—	{ from 1st July 1777 to 31st March 1778 — }	—	11th April 1780	24th June 1780
—	From 25th December 1776 to 30th June 1779	—	9th March 1781	28th June 1781
—	From 1st July 1779 to 31st March 1780	—	—	—
—	to Ditto	—	—	—
Earl Cornwallis	From 1st January to 31st December 1781	13th Febr <sup>y</sup> 1782	—	—
—	{ From 18th August 1756 to 26th Novem <sup>r</sup> 1761; }	—	6th April 1778	24th Decem <sup>r</sup> 1778
—	{ and from 16th September 1764 to 25th No- }	—	—	—
—	vem <sup>r</sup> 1767	—	—	—
Major Gen <sup>l</sup> Grant	From 28th October 1778 to 27th October 1779	5th Jan <sup>y</sup> 1781	12th June 1781	28th June 1781
—	From 25th May 1777 to 31st December 1778	—	—	—
—	30th June 1778	31st October 1780	30th Novem <sup>r</sup> 1780	28th June 1781
—	1772 and 1773	—	9th June 1781	28th June 1781
—	From 1st October 1775 to 30th June 1778	—	20th April 1779	8th July 1779
—	{ From 25th October 1768 to 5th April 1770; and }	1st June 1776	28th June 1776	5th July 1776
—	{ from 17th July to 1st Novem <sup>r</sup> 1771 — }	—	—	—
—	From 13th June 1775 to 25th March 1777	—	13th June 1780	20th Decem <sup>r</sup> 1780
—	From 1st Novem <sup>r</sup> 1775 to 2d May 1777	—	21st Sept <sup>r</sup> 1781	—
—	From 16th April 1775 to 1st May 1776	—	—	—
—	From 1776 to 1779, and 1st August 1781	12th Oct <sup>r</sup> 1781	—	—
—	From 20th December 1770 to Midsummer 1778	Febr <sup>y</sup> 1780	July 1780	—
2,000 Men in }	From 18th April to 17th October 1776	28th Decem <sup>r</sup> 1780	5th Decem <sup>r</sup> 1781	22d Decem <sup>r</sup> 1781
—	From 25th February 1777 to 18th March 1778	—	10th Decem <sup>r</sup> 1781	22d Decem <sup>r</sup> 1781
—	From 14th May 1778 to 23d January 1779	31st January 1782	—	—
—	From 16th December 1778 to 7th August 1779	— Ditto	—	—
—	From 31st January 1780 to 4th October 1781	— Ditto	—	—
—	From 1st Septem <sup>r</sup> 1764 to 30th Septem <sup>r</sup> 1770	—	20th Aug <sup>t</sup> 1777	23d Decem <sup>r</sup> 1777
—	From 24th Decem <sup>r</sup> 1764 to 14th March 1776	—	9th June 1779	8th July 1779
Florida	From 25th June 1776 to 23d February 1778	—	—	—
—	From 25th June 1777 to 1777	—	5th Aug <sup>t</sup> 1779	—
ences	From 1st Novem <sup>r</sup> 1771 to 16th April 1775	—	—	—
—	From 29th Septem <sup>r</sup> 1764 to 24th Decem <sup>r</sup> 1778	4th Oct <sup>r</sup> 1780	—	—

Phil. Deare, } Dep. Auditors.  
Chas Harris, }

18th February 1782.







LIST of Quarter Masters General, Barrack Masters General, Chief Engineers, and Commissaries General, employed in *Norib America*, who have passed or delivered in their Accounts into Lord *Sondes* Office, One of the Auditors of the Imprests, since the 1st of *January* 1776; and of all other Persons who have been employed in the Expenditure of Public Money for Army Services in *Norib America*, and who have passed or delivered their Accounts within the said Time.

Title of Accountant.	Name of Accountant.	Time of Account.	When delivered to the Auditor.	When laid before the Treasury.	When declared.
Contractors for remitting Money to <i>Norib America</i>	{ Right hon <sup>ble</sup> Tho <sup>mas</sup> Harley and Henry Drummond }	{ From the 15th of <i>March</i> 1769 to the 20th of <i>December</i> 1770 }	—	—	22d <i>Decr</i> 1781
Agent for <i>East Florida</i>	William Knox	{ From the 24th of <i>June</i> 1763 to the 24th of <i>June</i> 1769 }	—	—	23d <i>Decemr</i> 1774
Ditto	Ditto	{ From the 24th of <i>June</i> 1769 to the 24th of <i>June</i> 1770 }	—	—	28th <i>June</i> 1781
Captain General and Governor in Chief of the Province of <i>New York</i>	William Tryon, Esq <sup>r</sup>	{ Between the 19th of <i>January</i> 1775 and the 22d of <i>March</i> 1780 }	—	6th <i>July</i> 1781	—

Auditors Office, *Lincoln's-Inn*,  
6th of *March* 1782.

John Lloyd, Deputy to the  
Right hon<sup>ble</sup> Lord *Sondes*, Auditor.



N<sup>o</sup> 15.

The EXAMINATION of *Robert Mackenzie*, Esquire, Secretary to *Sir William Howe*, late Commander in Chief in *North America*; taken upon Oath, the 12th, 13th, and 17th of *December 1781*.

THIS Examinant saith, That he was Secretary to *Sir William Howe*, as Commander in Chief in *North America*, from *October 1775* to *May 1778*. As Secretary, he paid during that Time the incidental Expences of the Secretary's Office, and those of the Adjutant General, Judge Advocate, and some other lesser Offices, and small incidental Expences, to the Amount together of about Three thousand Seven hundred Pounds; which Sum he received from the Deputy Paymaster General, by Warrants granted by the Commander in Chief, with the Accounts annexed; which Accounts he has passed before the Auditors of the Imprest. He was also, during the same Period, Paymaster to the Commander in Chief; and as such, it was his Business to pay the Bills drawn upon the Commander in Chief by the Superintendants of *Indian Affairs*, by the Officers of the Frontier Posts, and certain incidental Services which did not fall within the Provinces of the Commissariat, Quarter Master General, Barrack Master General, and Commanding Engineer. These Bills were generally first presented to the Commander in Chief, and by him referred to his Paymaster for Examination; after which, if there was no Objection, he paid them. Generally every Quarter he made up an Account of these Bills, and applied to the Commander in Chief for a Warrant for Payment of them: This Warrant was drawn upon the Deputy Paymaster General, carried to him for Payment, with the Account annexed to it, and left with him as his Voucher. Of all these Payments, to the Amount of about Forty-nine thousand Pounds, including the Sum of Three thousand Seven hundred Pounds above mentioned, he has passed an Account in the Office of the late *Mr. Aislacie*, one of the Auditors of the Imprest, and has his Quietus.

During the same Period, by Order of the Commander in Chief, he paid the Provincial Troops. When the First Corps were formed, a general Account was made up of the Expences of each Corps, comprehending the Levy Money, the Subsistence, and the Contingencies: This Account was laid before the Commander in Chief, who gave a Warrant upon the Deputy Paymaster General, for the Payment of the Sum therein mentioned to him, as Agent. This Sum he paid to the Commanding Officers or Paymasters of the Corps, and took their Receipts as his Vouchers. In *August 1776* he received a Commission from *Sir William Howe*, as Commander in Chief, with the Approbation of the Lords of the Treasury, appointing him Paymaster General of the Provincial Troops: After this Appointment he continued to pay the Provincial Troops



Troops in the same Manner until *April 1777*, when the Army was expected shortly to move from *N. York*. As he was to attend the Commander in Chief, it became necessary for him to appoint Agents to pay the Provincial Troops; which they continued to do as long as he continued Paymaster. All the Warrants, granted by the Commander in Chief for the Payment of the Provincial Forces, were upon the Deputy Paymaster General, and payable to him as Paymaster, before he appointed Agents, and afterwards to the Agents themselves, out of Money remitted to pay the Extraordinaries of the Army.

Where Bills for Materials were paid by him as Paymaster, he kept the Bills themselves, with the Receipts, as his Vouchers, and delivered them into the Office of the Auditor of the Imprest when he passed his Accounts. A general Account of these Bills, with the total Amount, is annexed to the Warrant granted by the Commander in Chief for the Payment of that Amount.

The Accounts of the Charges of the Provincial Corps and Regiments were made up by the proper Officers of each Corps or Regiment, and checked by the Inspector of those Forces as often as he had an Opportunity of doing it, and by the Muster Master. This Account was sent from the Regiment to the Paymaster General. An Abstract of One or more Accounts is annexed to the Warrant granted for the Payment of them; the Accounts themselves are kept by the Paymaster General, as his Vouchers before the Auditor. After the Agents were appointed, and Demands upon them became due, they applied to him to obtain either a Temporary or a Final Warrant for the Payment of those Demands: In consequence of which Application such Warrant was granted; if a Temporary one, on Account; if a Final one, with an Account annexed.

The principal Persons who receive Money upon Account, by Warrants from the Commander in Chief, are, the Quarter Master General, Barrack Master General, Chief Engineer, Commissary General, the Superintendent of *Indian* Affairs, and some others of less Consideration. When these Officers apply to the Commander in Chief for Final Warrants, they produce to him an Abstract of the Payments made by them in their several Departments, distinguished under Heads, with the Sum Total: They do not, that he knows of, produce the Vouchers, but they remain in the Possession of the Accountant, as is expressed in the Warrant granted to them for the Payment of the Sum inserted in the Abstract; but in Cases either new, or where it was practicable, the Commander in Chief generally did not grant the Warrant until he had procured such Information as he wanted relative to that Account. Various Regulations and Checks were made by the Commander in Chief, from Time to Time, to guard against the Misapplication of Public Money, in all the Departments employed in the Expenditure.

ROBERT MACKENZIE.

Guy Carleton,  
T. Anguish,  
A. Piggott,  
Geo. Drummond.

Q

N<sup>o</sup> 16.



N<sup>o</sup> 16.

The EXAMINATION of Major General Sir *William Erskine*, late Quarter Master General to His Majesty's Forces in *North America*; taken upon Oath, the 1st, 3d, 7th, 15th, and 17th May 1782.

THIS Examinant saith, That he was appointed Quarter Master General to His Majesty's Forces in *N<sup>o</sup> America* in *October* 1776; he continued in that Department until the End of *June* 1779. His Accounts as Quarter Master General commenced on the 25th of *December* 1776, and ended the 30th of *June* 1779. During this Period, he was principally employed in the Field, and left to his Deputies, Colonel *Shirreff* and Major *Bruen*, the Care of the Payments, they sending to him from Time to Time the Quarterly Abstracts for his Examination, and as a Ground for his Application to the Commander in Chief for his Final Warrants. He very seldom made any official Payments himself; they were made by his inferior Officers and Clerks. His Duty in the Field, where he was at one Time for Five Months together, and the Variety, Multiplicity, and Importance of his military Business as Quarter Master General, and the many Detachments he was sent out with, rendered it hardly possible for him to attend to the Accounts, and to the Manner of conducting the Money Transactions; and therefore he does not know, much further than from what appears upon the Face of the Vouchers, in what Manner the Payments were made and the Receipts given.

The Form of a Quarterly Receipt for the Hire of Waggons, Horses, and Drivers, which he found upon his coming into the Office, was, for a Person, usually the Driver, to sign his Name, or make his Mark, against a Sum, containing the Total of the Hire of himself and of One or more Waggons and Horses, for a Number of Days therein mentioned: The Receipts for the Hire of all the Waggons, Horses, and Drivers, employed during a Quarter, were usually contained in One List. Many of the Waggons and Horses were the Property of Officers in different Departments; and he believes the Driver received at the Office his own Hire only, and not that of the Waggons and Horses; which was paid to the Proprietors themselves, or their Agents, unless the Driver was also the Proprietor of the Waggons and Horses, in which Case he received the Whole. Sometimes the Proprietors in the Country deputed One Person to receive the Hire due to several of them, and then that Person signed the Names of all those he received for. Some of the Drivers were Proprietors, others were Negroes, and in low Stations; sometimes, in Cases of Necessity, they were taken from the Ranks; and sometimes the Drivers of Waggons attached to Regiments could not attend for Payment; then the Regimental Quarter Masters, or the Quarter Master Serjeant, or the Conductors,



Conductors, received the Pay of those Drivers, and signed the Name of each Driver, inserted in the First Column of the List of Receipts.

A Distribution, contains an Account of all the Waggon, Horses, and Drivers, at that Time employed in the Service of the Army under the Direction of the Quarter Master General, and in what Manner employed. The First Return made to the Commander in Chief of a regular Distribution, was from the 1<sup>st</sup> of *April* to the 30<sup>th</sup> of *June* 1777; the succeeding Return was just before the Expedition up the *Chesapeake*; in that Return the Number was much reduced, for many of them had been discharged for want of Transports to carry them: He afterwards constantly made, every Quarter, Returns of the Distribution to the Commander in Chief, who made such Alterations in it as he thought proper; and during all the Time he continued in this Department, he paid the Hire of all contained in those Returns, but he did not pay those procured by and employed in other Departments. No Waggon, or Waggon Horses, were purchased in *America* by Government, except to replace those that were lost in the Service. Some Waggon and Horses were taken from the Enemy, and became the Property of the Captors; who either sold or kept them, as they chose; they were sometimes purchased by Government, to replace those that were lost. All the Waggon were kept in Repair at the Expence of the Public.

What Materials or Stores were necessary to be purchased in his Department, he left to be transacted by his Deputies, being himself so much employed in the Military Line, that he could not attend to them. He usually had under him Four Deputy and about Eight Assistant Deputy Quarter Masters General; all of whom were appointed by the Commander in Chief.

Since his Arrival in *England* he has passed his Accounts in the Office of the Auditors of the Imprest; the total Charge upon him in that Account was Six hundred thousand Six hundred ninety-eight Pounds Nine Shillings and Eleven Pence Three Farthings; and his Discharge, Five hundred Ninety-nine thousand Eight hundred Ninety-seven Pounds Nine Shillings and Three Pence Farthing. Some of the Vouchers for the Payments in the first Part of the Account were taken in the Name of Lieutenant Colonel *Shirreff*, at that Time Deputy Quarter Master General.

The Charge upon him in that Account does not contain the whole Sum inserted in the Treasury List of Warrants now produced to him, and stated to be issued to him by the Warrants of the Commander in Chief; in *September* 1778, Four Sums, amounting to Thirty-five thousand Five hundred and Eight Pounds Seventeen Shillings and Five Pence Halfpenny, though there stated to be paid to him by Warrants, were not received by him, but by Captain *Handfield*, his Assistant at *Halifax*, and Captain *Savage*, his Deputy at *Rhode Island*.

These Officers (One of whom, Captain *Handfield*, he is not acquainted with, and does not know by Sight) expended, as he believes, all the Sums they received; they transmitted to him the Vouchers, which he delivered into the Office of the Auditor of the Imprest; but the Officers there objected to his passing the Accounts of these Sums, because the Warrants of the



the Commander in Chief, charging him with the Receipt of them, were not sent Home from *America*.

The Establishment of the Waggons, Horses, and Drivers, was, by Order of the Commander in Chief, constantly kept up to its full Number, as far as it was possible to procure them; but this was always a Matter of Difficulty.

WILL. ERSKINE.

*T. Anguish,*  
*A. Piggott,*  
*Rich<sup>d</sup> Neave,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*

## N° 17.

The EXAMINATION of the Right Honourable Lord *Catcart*, late Acting Quarter Master General in *North America*; taken upon Oath, 23 and 24th *April* 1782.

**L**ORD *Catcart* says, That he was appointed by Sir *Henry Clinton* to act as Quarter Master General to His Majesty's Forces in *North America*, during the Interval between the Resignation of Sir *William Erskine* and the Arrival of Brigadier General *Dalrymple*.

His Accounts as Acting Quarter Master General commenced the 1st of *July* 1779, and ended the 31st of *March* 1780; the total Charge upon him in these Accounts, was Two hundred Twenty-eight thousand Nine hundred Forty-eight Pounds Four Shillings and Five Pence.

As soon as he was appointed, he required, and received from the Deputy Quarter Masters General in every District, Returns of the Vessels, Waggons, Carts, Horses, Drivers, Seamen, Labourers, and Artificers, at that Time employed in the Service, with an Inventory of the Stores; he immediately inspected the Subjects of these Returns; he found them complete, and made his Report accordingly to the Commander in Chief. He desired to receive his Orders with regard to the keeping up, augmenting, or diminishing, the Establishment reported: The Orders he received were, to keep up the Establishment as he found it, particularly with regard to the Waggons. The Number of these employed in this Department appear in the Vouchers for each Quarter delivered in by him to the Office of the Auditors of the Imprest. Upon Enquiry, he found that the Waggons and Horses were in general the Property of a few Officers, that either  
were



were then or had been in this Department; and were let by them to Government at the following stated Prices:—A small Waggon, with One Driver and Two Horses, Seven Shillings; a large Waggon, with One Driver and Four Horses, Twelve Shillings; a single Horse, One Shilling and Nine Pence; the Driver, if hired alone, from Seven Pence to One Shilling and Nine Pence *per* Day, Sterling. The Price of Labour was from Seven Pence to Two Shillings and Four Pence a Day. The Materials for the Repairs were found by the Proprietors, the Workmanship by Government: The Driver was paid by the Proprietor, but had a Ration a Day from, and the Horses foraged by, Government.

He found all the Vessels were placed under the Care of an Officer called the Superintendant of Vessels. He gave Orders to that Officer to keep up the Number at that Time employed; and from Time to Time paid at his Office the Hire of the Vessels and Seamen, pursuant to the Tickets of that Officer, or of his Deputies, in the Terms of his Commission.

The Deputy Quarter Masters General in every District made Weekly Returns to the Quarter Master General of the Daily Distribution of the Waggons, Horses, Drivers, Artificers, Labourers, and of every Article under their Care, in their respective Districts; these Returns were entered in Books kept for that Purpose, and filed in the Office. The Deputy Quarter Masters General received their Information from the Conductors, Waggon Masters, and other subordinate Officers under them, and for whom they were answerable.

Payments both for Hire and Service were made at his Office, pursuant to those Weekly Returns; and in general no Payment was made but in consequence of the Certificate of some Commissioned Officer in the King's Service. The Coin in which the lesser Payments were made was, in most Cases, Dollars, at Four Shillings and Eight Pence each, Sterling.

It was the Custom for the Driver to give the Receipt for the Hire of the Waggon and Horses, as well as for his own Wages; which latter were always paid to him, and were deducted from the Sum due for the Hire to the Owner, for which the Quarter Master General accounted to the Owner.

Stores and Materials were purchased either by himself or his Deputies. After the Delivery, the Seller received an Order from him or his Deputy for Payment at the Office. Upon Production of the Order, he was paid; and signed Two Receipts, specifying the Sum, as received of the Quarter Master General, and the Subject Matter. During his Time no Alteration was made in the Establishment; nor were any Vessels (a few Boats excepted) Waggons, or Horses, purchased in this Department for the Use of Government.

Since his Return to *England*, he has passed his Accounts in the Office of the Auditors of the Imprest; very few Objections were made to them, and those chiefly small Errors in the Calculations.

CATHCART.

*T. Anguish,  
A. Piggott,  
Rich<sup>d</sup> Neave,  
Geo. Drummond.*



N<sup>o</sup> 18.

The EXAMINATION of Lieutenant Colonel *William Sbirreff*, late Deputy Quarter Master General in *North America*; taken upon Oath, 8th, 11th, and 12th *March* 1782.

THIS Examinant saith, That he executed the Office of Deputy Quarter Master General in *North America*, from the Year 1768 to *September* 1778; there being no Quarter Master General, he was at the Head of this Department until *December* 1776, and passed his Accounts to that Time. Sir *William Erskine* was appointed Quarter Master General in *October* 1776, but did not take Charge of the Accounts until *December* 1776. After Sir *William Erskine's* Appointment, he received his Orders from him until *September* 1778, when he quitted *New York* and came to *England*, and resigned the Office in *June* 1780.

It has been usual ever since he served in *America* (which is Thirty-two Years) for the Quarter Master General to be concerned in the Expenditure of such Part of the Public Money as the Commander in Chief thought proper to direct into his Hands. The Duty of the Quarter Master General is to provide Quarters for, and attend every Movement of the Army; to reconnoitre the Ground, and fix upon proper Positions; to see the Army properly supplied with every Thing necessary for its Movements, and when encamped; to superintend the Embarkation and Debarkation of the Troops; to see at all Times that they are properly supplied with Provisions. In *America* he was ordered by the Commander in Chief to procure all the Vessels and Small Craft that were wanted for the Use of the Army, over and above those sent from Home or hired by Orders from the Navy Board; and likewise all Carriages, Horses, Drivers, Artificers, and Labourers, necessary for the Service; and to pay various contingent Expences. At *Boston*, in the Year 1776, he had under him Two Assistant Deputy Quarter Masters General, appointed by the Commander in Chief, One of which constantly attended the Office; this Number was afterwards increased to Five.

When the Army was to quit *Boston*, there not being Transports enough, it became necessary to hire Vessels to carry off the Troops, and whatever was to be taken from thence: He agreed with the Proprietors of the Vessels of above a Hundred Tons for the Hire of them, at the same Price per Ton per Month as was paid in *England*, for so long Time as they should be wanted, always paying them One Month in Advance; for Vessels under a Hundred Tons a less Price was paid. These Vessels and Small Craft were for the most Part hired of the Merchants and Traders in the Country; he believes that Shares in some of these Vessels did belong to Persons employed in the Department of the Quarter Master General. These Vessels, and several more hired afterwards at *Halifax* and *New York*, continued in the Service as long as he remained in *America*. In order to support



support the Troops, both at *Boston* and *Halifax*, it was necessary to procure and fit out Vessels for fishing, and supplying them with Provisions and Forage. No Vessel could be hired without the express Order of the Commander in Chief: Very frequent Returns were made to him of the Number of Vessels, their Tonnage, and Number of Men, and specifying the Service they were employed in.

Upon the Landing of the Troops upon *Staten Island*, in July 1776, the Commander in Chief gave him Orders to procure for the Use of the Army a certain Number of Waggon, Horses, and Drivers, distinguishing the Number for each Battalion and each particular Service: This Number could not be compleated until Sir *William Erskine* was appointed; about Two Hundred Waggon were procured at first, and the Number continued increasing; they were all taken from the Inhabitants, who were paid Seven Shillings a Day Sterling for a Waggon, Two Horses, and a Driver, computing the Dollar at Four Shillings and Eight Pence; a Price settled by the Commander in Chief, after consulting the principal Persons in the Country; and they were allowed a Ration of Provisions a Day for the Driver, and a Ration of Forage for each Horse. The Waggon and Horses were valued by the Waggon Master, a Justice of the Peace, and a Third Person, chose by them; and the Proprietor was promised, in case of Loss in the Service, to be paid for them at that Value. The medium Value of a Waggon was, as he believes, about Twelve Pounds Sterling, and of the Horses about Fifteen Pounds each. The Waggon were kept in Repair at the Expence of Government.

The Waggon Master (an Officer appointed by the Commander in Chief for the Purpose of superintending the Waggon) entered in his Book the Name of the Proprietor, and the Day the Waggon and Horses were taken into the Service: The Proprietor was paid upon Application to the Office of the Quarter Master General at *New York*; the Time of being in the Service was taken from the Waggon Master's Book, and no Person was paid but according to that Book. In Marches into the Country, if Waggon were taken from the Inhabitants, and the Waggon Master not present, the Officer who took them gave Certificates to the Proprietor, specifying the Day upon which he took them; the Person producing this Certificate at the Quarter Master General's Office was paid there: But, upon discovering Abuses in granting these Certificates, they were forbid, after the Number of Waggon necessary for the Use of the Army was obtained. Whoever produced an Order from the Proprietor, to receive the Money due to him, was paid that Sum, upon his signing the Name of the Proprietor in an Account kept open for that Purpose. There were no Waggon nor Horses purchased, they were all hired, except some few Horses which were taken from the Enemy by the light Troops, and for which, by Order, he paid to those Troops a small Sum as a Reward for their Behaviour. He does not know of any other Horses, or of any Waggon at all, that were taken from the Rebels whilst he was with the Army; all the Waggon that were in use belonged to the Inhabitants of the Country: But after the Year 1776, he believes several Persons in the Department of the Quarter Master General were Proprietors of some of the



the Waggon, and let them to Government at the stated Price. Upon every new Movement of the Army he reported to the Commander in Chief the Number of Waggon and Horses then in the Service, of which he made the necessary Distribution.

It was usual for the Commander in Chief to consult the Quarter Master General, what Number of Vessels, Waggon, and Horses would be wanted for the Use of the Army; and no additional Number was ever made without his Orders. All Sums of Money expended in his Department were paid by his inferior Officers at his Office, and Receipts were given for Sums, as received of him; he relied upon the Fidelity and Honesty of his inferior Officers for the Truth and Fairness of the Receipts. When he intended to apply for a Final Warrant, he collected together all his Vouchers, and made a general Abstract of the Whole, for the Inspection and Examination of the Commander in Chief; he did not produce the Vouchers to him unless they were called for. After his Return to *England*, he sent all his Vouchers, with a general State of his Account, to the Office of the Auditors of the Imprest. There were some small Errors in the Calculations, which the Officers in that Office applied to him to rectify; and in one Case, where the Voucher was defective, they obliged him to procure a proper one. This was the only Examination he underwent in that Office. The Pay of a Quarter Master General is Twenty Shillings a Day; of the Deputy, Ten Shillings; and of the Assistant, Five Shillings. The Quarter Master General has no additional Pay for being employed in any Part of the Expenditure of the Money issued to him for the Army Services.

WILL<sup>M</sup> SHIRREFF.

*T. Anguish,  
Rich<sup>d</sup> Neave,  
Sam<sup>l</sup> Beachcroft,  
Geo. Drummond.*

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N° 19.

The further EXAMINATION of Lieutenant Colonel *William Shirreff*; taken upon Oath, the 6th and 7th May 1782.

THIS Examinant saith, That during the Time he served in *North America* no Contract was ever made by him, or by any Person under him, for furnishing the Army with any Vessels, Waggon, Horses, Stores, or Materials whatever, in his Department; they were always hired of the Proprietors or their Agents.

The



The Receipts given for the Hire of the Waggons, Horses, and Drivers, were signed either by the Proprietors, or Persons appointed by them, or by the Drivers: Where the Driver, being neither Proprietor nor his Agent, signed the Receipt, he received his own Wages only; the Remainder of the Sum set opposite to his Name, being the Hire of the Waggons and Horses, was paid to the Proprietor afterwards.

When Artificers or Labourers were wanted in any Branch, he directed the Overseers of that Branch to procure them; and when the Time for Payment was come, the Overseers brought to the Office a List of the Artificers and Labourers, with the Number of Days they had been employed, and the Wages due to them; the Overseer received the Sum of the Wages stated in the List; and after he had paid them brought to the Office the Pay Roll, with the Name of each Person set opposite to the Sum, as his Receipt. The Roll was called every Day, to see that every Person was present.

Where the Seamen were paid by Government, their Wages were paid to the Captain of the Vessel; who brought back afterwards to the Office a List, similar to that of the Artificers, containing their Receipts.

The Waggons and Horses taken from the Enemy were considered as the Property of the Captors, and purchased of them.

When he left the Country, he disposed of all his Property in the Vessels, Waggons, and Horses, that belonged to him.

At first the Quarter Master General procured all the Vessels employed in the Service of the Army (except those in the Department of the Engineers) and the Hire of them was paid in his Office; afterwards a Superintendent of Vessels was appointed, who then procured and became responsible for the Whole; but they still continued to be paid in the Office of the Quarter Master General, by Tickets from the Superintendent. All the Waggons, Horses, and Drivers, supplied by the Quarter Master General, in whatever Department employed, were paid by him.

WILL<sup>M</sup> SHIRREFF.

*T. Anguish,  
A. Piggott,  
Geo. Drummond.*



N<sup>o</sup> 20.

The EXAMINATION of Major *Richard England*; taken upon Oath, the 13th of March 1782.

THIS Examinant saith, That he was appointed by Lord *Cornwallis*, in *August* 1780, to act as Deputy Quarter Master General in that Part of the Army under his Command in *South Carolina*, and succeeded Major *Frazer* in that Department.

The first Vessels that were hired, and in the Service of Government, and that came under his Direction, were some small Vessels, about Eight in Number, in *August* 1781, at *Portsmouth* in the *Chesapeak*; a Return of them was made to him by Captain *Vallancey*, Assistant Quarter Master General to the Army at *Portsmouth*; the Sums due for the Hire of these Vessels, and the Value of those taken by the Enemy, he paid to Captain *Vallancey*, or by his Orders, upon his producing Receipts, for the Credit of which he relied upon Captain *Vallancey*, who had the Vessels in Charge. Some of these Vessels were immediately discharged from the Service by Order of Lord *Cornwallis*, upon his Representation that they were unnecessary.

In *August* 1780 he found at *Camden* several Waggons and Horses in the Service of Government, which had been under the Direction of Major *Frazer*, and were, in the Opinion of Lord *Cornwallis*, unable to perform all the Services he wanted from them; he also found Twenty-nine Waggons, with Four Horses each, hired by Order of Lord *Cornwallis* of the People of the Country; a Waggon, Four Horses, and a Driver, some at Twelve Shillings and some at Thirteen Shillings a Day, Sterling. In *September*, Captain *McKinnon*, Deputy Quarter Master General in *Charles Town*, sent up about Twenty-five Waggons, each with Four Horses and a Driver, to the Army at *Camden*; he never paid for the Hire of those Waggons and Horses which he received either from Major *Frazer* or from Captain *McKinnon*. Some Horses were purchased for the Use of the Waggons and Train, about the Average Price of Nine Pounds Sterling.

During Lord *Cornwallis*'s March, finding the Number of Waggons an Incumbrance to him, he ordered them all to be destroyed, at *Ramsour's Mills*, near the *Catawba*, in *North Carolina*, except about Ten or Twelve, reserved to carry Salt, Medicines, and other Necessaries for the Army: Afterwards it became necessary to increase their Number, in order to carry the Wounded; some of these were taken from the Disaffected of the Country, and some from the Enemy; these were never charged to Government: Two were purchased, and a few hired at the stated Price; the Proprietors of these last were afterwards, by the Order of Lord *Cornwallis*, paid the Value of their Waggons and Horses, as they were not able to take them back to their Habitations.

After he came to *New York*, in *December* 1781, he sent to the Office of



of Major *Drummond*, the Commissary of Accounts, an Account of his Receipts and Disbursements for the Year 1781, with the Vouchers: This Account he afterwards received back from the Office, signed and certified by Major *Drummond* to be just and sufficient; and has, since he came to *England*, delivered it, with the Vouchers, into the Office of the Auditor of the Imprest.

R<sup>D</sup> ENGLAND.

*T. Anguish,*  
*Rich<sup>d</sup> Neave,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*

N<sup>o</sup> 21.

The EXAMINATION of Lieutenant Colonel *George Clerk*, late Barrack Master General in *North America*; taken upon Oath, the 25th and 26th March 1782.

THIS Examinant saith, That he was Barrack Master General to the Army under Sir *William Howe*, and afterwards under Sir *Henry Clinton*, in *North America*, from June 1776 to June 1780: He received his Commission from Sir *William Howe*.

His Business was to fit up and repair all the Barracks; to supply them with Bedding, Forms, and Tables, Fuel and Candles; to supply the General Officers with Variety of Furniture, and the whole Army, whilst they were in Quarters, with Fuel; which, when they took the Field, was supplied them by the Quarter Master General: He likewise paid the Rents for the Houses occupied by the Officers and Troops.

He had under him several Barrack Masters and Assistants, both at *New York* and at other Garrisons and Outposts; he supplied these Barrack Masters with Money, who rendered to him an Account in what Manner they expended it, and took Receipts in their own Names; which Receipts they sent to him, to be his Vouchers in passing his Accounts: He relied entirely upon the Fidelity and Integrity of these Assistants and Barrack Masters for the Truth of these Vouchers.

He sometimes received from the Commander in Chief Orders to provide for a certain Number of Men; but it was left to his Discretion by what Means, and at what Price, he was to provide the Necessaries wanted.

At *New York* he appointed Persons to buy up Wood for the Use of the



the Army, at his own Discretion; it was principally purchased at *Long Island* and *Staten Island*; in general, it was cut by Persons appointed by him, and was brought to *New York* in Vessels, and lodged in different Yards, called The Wood Yards: The Quantity was always ascertained on the Spot where it was cut, by the Cord; and an Account was sent by the Persons employed by him, by every Vessel, of the Quantity sent on board of such Vessel, and paid for to the Proprietor by the Person employed to purchase it: He settled the Accounts of this Person generally every Quarter, taking from him an Account of the Sums he had paid. This Wood was delivered to the Barrack Master at *New York*, and by him issued to the Garrison according to the established Allowance; which was different at different Periods: It was purchased and paid for by the Cord. He has been informed that there is a Difference between the Quantity of the Cord by the *New York* and by the Country Measure; but what that Difference is he does not know: The *New York* Cord measured Eight Feet long, Four Feet broad, and Four Feet high. The Price paid for it per Cord was different at different Times: In 1775 it was Twenty-eight Shillings and Four Pence, *New York* Currency; and during a short Time, in the Winter of 1779, he gave so high as about Six Pounds for a small Quantity. It was delivered out by the Cord, according to the stated Town Measure, which never varied. The Quantity issued was regulated by the Returns of the Commanding Officer of each Regiment of the Number of Effectives; and the Quarter Master signed a Receipt for such Quantity of Wood as the Regiment was entitled to; and that Quantity, when actually issued, was measured by the Barrack Master who issued it, and the Quarter Master or other Officer of the Regiment receiving it: The rest was issued to the General Officers and Staff; to the Hospitals; and, by Order of the Commander in Chief, to the Admiral, and to some of the Officers of the Navy who resided on Shore; to Prisoners; and sometimes to particular Inhabitants: And all these Issues were charged by him to Government. The Quantity to each was regulated by the Commander in Chief, and the Wood measured by the Barrack Masters and the Persons sent to receive it. When issued, he charged it to Government at an Average Price; which Average was formed from the different Prices at which the Wood was purchased, so as not to exceed the Sum actually paid by him for the Purchase of the Wood. His Vouchers for these Issues were, either the Returns of the different Corps, signed by the Commanding Officer, and indorsed by the Regimental Quarter Master; or the Receipt of the Person to whom the Wood was delivered, given to the Barrack Master. All Receipts for Sums paid at the Office of the Barrack Master General, are given in his Name, and collected together every Quarter, in order to form the Abstract for the Commander in Chief.

It was necessary to employ Vessels to convey the Fuel from *Long Island* and other Places to *New York*; those Vessels were generally hired by him, and amounted, upon an Average, to about Twenty-five: There were none purchased for the Use of Government. Some Vessels were continually employed in this Department, from the Beginning of the Year



Year 1777 to June 1780. He believes several of these Vessels belonged to Persons employed in his Department, and some to the Inhabitants of the Town: They were hired at the stated Price, and paid for at his Office.

Waggons, Carts, and Horses were likewise necessary for carrying on the Business of the Barrack Master General; these he hired at the settled Price of Twelve Shillings a Day Currency for a Waggon, Two Horses, and a Driver; and Ten Shillings a Day for a Cart, One Horse, and a Driver; who had a Ration a Day, and, the latter Part of the Time, a Ration a Day for each Horse. None of these were purchased for the Use of Government. He believes some of them were the Property of Persons employed in the Office of the Barrack Master General.

The Barrack Master of the Town took Charge of all these Carriages, and paid for their Hire; and the Receipts he took are Vouchers for the Barrack Master General. The Barrack Master hired Labourers as he wanted them, and paid them at the usual Price of Labour.

None of his Accounts are as yet come to *England*: They were on board the *Robust* Man of War; which, on her Passage Home, was forced to go to the *West Indies*.

GEORGE CLERK.

*T. Anguish,*  
*A. Piggott,*  
*Geo. Drummond.*

N<sup>o</sup> 22.

The EXAMINATION of *John Montresor*, Esquire; taken upon Oath, the 17th, 19th, and 22d April 1782.

THIS Examinant saith, That upon the Death of Captain *Thomas Sewers*, in March 1774, he succeeded to the Office of Commanding Engineer under the Commander in Chief of His Majesty's Forces in *North America*; he was afterwards appointed, by a special Commission from the King, dated the 18th of December 1775, Chief Engineer in *America*; as such, he was subject to all Orders issued to him by the Commander in Chief. His Business, as Chief Engineer, was to construct Fortifications, both permanent and temporary, and to purchase all Materials necessary for the same; to provide whatever was necessary, either for Attack or Defence; to repair and fit up the Barracks and Quarters for the Army; to provide all the Vessels, Waggons, Carts, and Horses, Artificers, and Labourers, necessary for the Service of this Department, except Waggons and Horses upon a

T

March,



March, or on pressing Occasions; to make Roads, and to keep them in Repair. He always made the Agreements himself, when it was in his Power (sometimes in Writing and sometimes by Word only) for the Purchase of all the Materials, and for the Workmanship, and for the Hire of whatever was wanted in this Department. At the distant Posts these Agreements were made by the Engineers and Assistants under him. When Fortifications were to be constructed, he formed a Design and Estimate, which he laid before the Commander in Chief; whose Approbation was an Authority to him to procure all the necessary Materials, and to carry it into Execution, within the Compass of the Sum in the Estimate. There were constantly employed in this Department Four Vessels, together about Three hundred and Fifty Tons Burthen; and Eight Waggons, each with Two Horses; and Six Waggons more upon a March. He purchased Three of the Vessels, and the Eight Waggons and Horses, upon his own Account, from Colonel *Dixon*, who had executed the same Office; and let them to Government at the stated Prices of Thirteen Shillings a Ton *per* Month for the Vessels, and Five Shillings and Ten Pence a Day Sterling for a Waggon and Two Horses; for which he paid the Drivers, and kept the Waggons in Repair: The Public supplied the Driver with a Ration a Day. The Waggons and Horses, upon a March, were supplied by the Quarter Master General. Another Vessel of One hundred and Seventy-six Tons was for some Time employed in this Department, during the Expedition to the Head of *Elk*. The Person who had either sold him Materials, or performed any Service, generally applied to him for a Certificate of the Agreement being performed, and of the Price of the Purchase or Hire; upon which he gave an Order upon the Paymaster of the Works to pay to the Person the Sum therein specified. He had under him Assistant Engineers, a Clerk of the Checque, Masters and Foremen of all the Works; who frequently made Reports and Returns to him what Services were performed, and of the Number of Men, and Time they were employed: From these Reports and Returns the Claims of the several Persons were made out in the Office; he directed the Payment of them from the Confidence he had in the Truth of those Reports and Returns. The Money issued for the Expences of this Department was by the Warrants, either Temporary or Final, of the Commander in Chief upon the Deputy Paymaster General of the Forces, payable to him as Chief Engineer; but he never received the Money himself. He endorsed the Warrants, and transmitted them to the Paymaster of the Works, who received the Sums of the Deputy Paymaster General. With this Money the Paymaster of the Works paid the Bills sent to him by the Chief Engineer; and sometimes, by Order of the Commander in Chief, he was directed to pay Bills without their having been first examined by the Chief Engineer. Sometimes he paid Bills at his own Discretion. The Receipts given for these Payments were all made as Sums received of the Paymaster of the Works. He was always directed to take Two Receipts for every Payment; One of which he transmitted to the Chief Engineer. Previous to the making-up the Quarterly Abstract of the Expenditure, to be annexed to the Final Warrant, he took from the Office of the Paymaster of the Works the Duplicate for every Payment made by him during that



that Quarter, and carried them, with the Abstract, to the Commander in Chief, for his Inspection, and to obtain a Final Warrant. He does not know that either any Chief Engineer or Paymaster of the Works was ever called upon, in any Office, to pass his Accounts of Money expended by him, or by his Order, for the Extraordinaries of the Army; or that any Account was ever passed, except by Colonel *Henry Gordon*; who, as he has been informed and believes, himself applied to the Office of the Auditor of the Imprest, and procured his Accounts to be passed there. He considers himself as accountable only, for the Orders for Payment issued by him, to the Paymaster of the Works.

He further saith, That he arrived in *England* on or about the 19th of *December* 1778; and on the 10th of *April* 1780 signified by Letter to *John Bray*, Esquire, One of the Deputy Auditors of the Imprest, that he had in his Possession Accounts of several Years standing, consisting principally of Abstracts and Vouchers for carrying on His Majesty's Service in the Engineer's Department under his immediate Command in *North America*, to a considerable Amount, and which had been paid out of the Contingencies of the Army, from Time to Time, by Warrants from different Commanders in Chief; and requested the said *John Bray* to inform him when it would be most agreeable to him to have them transmitted to the Auditors Office for Examination. To which Letter he, Three Days afterwards, received a verbal Answer to the following Effect—That his Accounts could not be received at the Imprest Office for the present, as they were so full of Business; but whenever they were more at Leisure he should be acquainted with it. That he has never since heard from Mr. *Bray*, or any other Person in the Auditors Office, upon that Subject.

The total Sum contained in the Warrants issued to him by the Commanders in Chief, from the 9th of *March* 1774 to the 30th of *September* 1778, was One hundred Ninety-one thousand and Fifty-six Pounds and Seven Pence Farthing.

From the Month of *September* 1777 to *June* 1778 he was employed in constructing Fortifications in and about *Philadelphia*. He cannot tell the Amount of the Expences of these Fortifications; they are blended together with various other Expences in his Department.

JOHN MONTRESOR.

*T. Anguish,*  
*A. Piggott,*  
*Rich<sup>d</sup> Neave,*  
*Geo. Drummond.*



N<sup>o</sup> 23.

The EXAMINATION of Captain *David Laird*; taken upon Oath, the 18th and 19th *March*, and 12th *April*, 1782.

THIS Examinant saith, That he was appointed by Sir *William Howe*, Commander in Chief in *North America*, Agent for Victuallers, Store Ships, and Small Craft, by Warrant dated 1st *January* 1777: He was at that Time Agent to the Artillery, to over-look the Embarkation and Debarkation of the Artillery and their Stores. A Person was wanted to superintend the Unloading and Delivery of the Stores and Provisions to the several Departments, and the Dispatch of the Vessels back again to *Europe*, and to hire and inspect the small Vessels for the Service of the Army: For these Purposes he received his Commission from Sir *William Howe*. He continued in this Department under him until *May* 1778, and afterwards under Sir *Henry Clinton* until *December* 1780. Orders were issued from the Commander in Chief, for Returns to be made to him of all the Small Craft at that Time employed in each Department: These Returns, signed by the Heads of each Department, were delivered to him with his Commission. At that Time Sir *William Erskine* was Quarter Master General, Colonel *George Clerk* Barrack Master General, Mr. *Daniel Chamier* Commissary General, and Major *Mathew Dixon* Chief Engineer. All the Small Craft employed at this Time in these several Departments were paid by the Quarter Master General. He made Returns to the Commander in Chief, as often as the Service would permit, of the Number of Small Craft employed in the Departments of the Quarter Master General, Barrack Master General, and Commissary General: The Engineer hired those which were constantly employed in his Branch. This Return contained the Number, the Names, the Sort of Vessel, the Master's Name, the Tonnage, his Remarks, and generally the Service they were employed in. It was Part of his Business to hire all Vessels and Small Craft wanted for the Service of the Army: If it was a Vessel above the Size required for Inland Navigation, he had first the particular Orders of the Commander in Chief; if smaller Vessels were wanted, he procured them upon the Requisition of the Heads of the several Departments, and selected for each Department those Vessels that were best constructed for the Service of each; and they were not discharged until he received Orders for that Purpose from the Heads of the several Departments. If the Vessels exceeded Thirty or Thirty-five Tons, he hired them always by Charter; if under, by a Memorandum given to the Owner. These Vessels were measured, and valued, in general, by the Wardens of the Port at *New York*; which Officers are named by the Chamber of Commerce, and approved of by the Commandant of the Town. The Price of the Hire of Vessels under Thirty Tons was Six Pence *New York* Currency  
(Three



(Three Pence Halfpenny Sterling) *per Ton per Day*, and Half a Dollar, at Four Shillings and Eight Pence Sterling, *per Man per Day*; some carrying Two, some Three, and a few Four Men; and each Man was allowed a Soldier's Ration, including One Sixth of a Quart of Rum: This Price never varied. For Vessels of Thirty Tons and upwards the Hire was Ten Shillings Sterling *per Ton per Month*; the Proprietor was to find Six Men to the Hundred Tons, and victual them: And a few of these Vessels, called Petty Augers, were hired by the Day, at Ten Shillings and Six Pence and Eleven Shillings and Eight Pence Sterling. In May 1777 several Vessels were wanted for the Expedition to the Southward, for carrying Horses and some Waggon. The Proprietors of the Vessels complained to him of the small Price paid for the Hire. At that Time the Rate of Wages, and the Price of Provisions and Naval Stores, was increased, and therefore he was of Opinion that the Price of the Tonnage was too little, and recommended to them to apply by Memorial to the Quarter Master General. This Memorial was referred to him, by the Commander in Chief: He reported, that he thought Thirteen Shillings a Ton Sterling *per Month* was a reasonable Price; and in consequence of his Report it was increased to that Sum.

It was his Duty to see that the Vessels were fitted out and manned in a Manner sufficient for the Service required of them; he was a Check and Control upon the Owners and Masters: Where he was present, he hired them all himself, of those Persons who tendered them to him; in his Absence they were hired by his Deputy, but in his Name. He never bought any himself; nor does he know of any being bought for the Service of the Army, except Three by Order of Sir Henry Clinton, and Three bought at *Rhode Island* by the Deputy Commissary. The Commander in Chief never interfered in the Contract for hiring these Vessels, but left it entirely to him. He was not employed in the Expenditure of any Part of the Public Money: At first the Hire of all the Vessels was paid by the Quarter Master General; afterwards the Commander in Chief ordered each Department to pay the Hire of the Vessels they employed.

Every Quarter he made up an Account of what was due for the Hire of every Vessel employed in the Service during that Quarter, and made out Tickets or Certificates, signed by himself, and directed to the Heads of different Departments, specifying the Name of the Vessel, the Tonnage, the Department in which it was employed, the Time of Service, and the Price *per Ton*: This Ticket he delivered to the Owner, Master, or his Agent, who carried it to the Office of that Department, where he was paid, and left the Ticket. An Account is made up in that Office of all the Sums paid in pursuance of these Tickets, and sent to him, with the Tickets: He checked this Account by his Tickets and Check Book, signed the Account, and returned it to the Office. If the Vessel was in a distant Service, he did not deliver the Ticket without a Certificate that she was in actual Service during that Period. Where the Vessel was either taken, sunk, burnt, or destroyed, he did not pay for her without an Affidavit of the Fact by the Master and Crew, and the Certificate of an Officer of that Department in which she was employed. He pursued the like Method of making out and delivering Tickets to the Seamen employed



ployed on board the Vessels in the Departments of the Quarter Master General, Barrack Master General, and Commissary General, and of examining the Accounts sent to him from those Offices with his Tickets and Check Book, and of signing the Accounts if he found them to agree with his Tickets. He was not concerned, nor had any thing to do with the Payment of any of them.

The Quarter Master General, the Barrack Master General, and several of the inferior Officers in those Departments, and in the Commissariate, and he himself, were Proprietors, or had Shares in several of these Vessels; the Agreement for them was made by, and the Hire paid to, either these Officers themselves or their Agents: The Names of the principal Officers do not appear either in the Agreements for the Hire, or in the Receipts for the Pay. The Average Wages of a Seaman was about Three Pounds Fifteen Shillings Sterling *per* Month, and the Victualling about Two Shillings Sterling a Day. It is hardly possible to compute the Average of the Yearly Repairs of a Vessel.

DAVID LAIRD.

*T. Anguish,  
Rich<sup>d</sup> Neave,  
Sam<sup>l</sup> Beachcroft,  
Geo. Drummond.*

N<sup>o</sup> 24.

The EXAMINATION of Mr. *William Butler*; taken upon Oath, the 22d and 27th March 1782.

**T**HIS Examinant saith, That he held the Office of Inspector of Stores and Provisions in *North America* from the Year 1759 to November 1776; at which Time he was appointed, by the Treasury, Assistant Commissary to the Army commanded by Sir *William Howe* at *New York*, in which Department he is now, and has been ever since.

It is his Business to receive from the Victuallers into the Stores, and to deliver in Bulk, according to the Orders of the Commissary General, all Stores and Provisions for the Use of the Army. He reported every Day to the Commissary General what Provisions he had received and delivered out during that Day; and once a Week he made to him a general Return of all the Provisions received and delivered out, with what remained on Hand. Where Provisions were purchased in the Country by the Commissary General, or Persons employed by him, they were referred to the Inspector to be examined; if he approved of them, he gave a Certificate to the Seller, specifying the Quantity, Weight, and Kind of Provisions; which Certificate entitled him to Payment at the Commissary General's Office, according to his Agreement. He paid every Month all the Clerks and



and Labourers employed in his Department, and took separate Receipts from each, in the Name of the Commissary General: He paid the Labourers from Three Shillings to about One Shilling and Nine Pence a Day Sterling, and every Three Months took up the Monthly Receipts, and exchanged them for a Receipt for Three Months. He had generally from Seventy to Eighty Labourers, and each was allowed a Ration a Day over and above his Pay. He never was employed to purchase either Stores or Provisions. When Rum was purchased, Two Persons, called Proof Masters, were ordered by the Commander in Chief to take the Proof of it; they marked upon the Cask, if above the Standard Proof, the Quantity of Water to be added to reduce it to the Standard, and reported to the Commissary General the Quantity as if reduced; it was then received into the Stores, and the Person appointed to take Care of the Rum reduced it according to the Directions of the Proof Masters, and the Assistant Commissary stood charged with the reduced Quantity. He, and several others in the Commissariate, had Shares in several Vessels employed in this and other Departments under Government; these Vessels were all paid as other Vessels were, at the stated Price settled by the Commander in Chief: They were employed in transporting Stores and Provisions to Places where there were different Detachments, and to supply the Out-posts; and were paid at the Office of the Commissary General.

Whenever any Provisions, either landed from the Victuallers, or in Store, or returned from the Out-posts, were damaged, he reported them to the Commissary General; upon his Representation, the Commander in Chief issued a Warrant, directed to Four or Six Persons, to hold a Survey; at which the Inspector generally attended: After Examination, they directed such Part as was unfit for Use to be destroyed, and saw it thrown into the Sea; and directed what Part should be saved to feed Cattle, and what Parts should be sold: That Part which was saved for Cattle was generally delivered to the Commissary of Cattle; and the Part to be sold continued in Store until sold at public Vendue by the Vendue Master; who received the Money, and paid it into the Office of the Commissary General. A Report of this Survey was made by the Surveyors and Inspector to the Commissary General, for the Information of the Commander in Chief.

The Vessels that were employed in his Department, and were private Property, were for the most Part Prizes bought at public Vendue, and were paid, victualled, and kept in Repair by the Owners. No Repairs could be done in the King's Yard (that was under the Direction of the Quarter Master General) without his Order; nor in the Naval Yard without the Order of the commanding Sea Officer for the Time being. Some of the Carts and Horses employed belonged to the Officers of this Department. The Price of a Horse and Cart was about Thirty Pounds Currency; and a Sledge, used in Winter, about Fourteen Pounds Currency: These were kept in Pay the whole Year, and repaired by the Owners. The Hire of a Horse and Cart, or Sledge, was Twelve Shillings a Day Currency, paid by Government.

At first his Clerks and Labourers received their Pay and Provisions without any Deduction; but on the 25th *June* 1780 he received Directions from the Commissary General to stop from their Pay Two Pence Half-penny Sterling for each Ration: The Amount of these Stoppages, for the  
first



first Half Year, was Three hundred and Seventy Pounds Eighteen Shillings and Seven Pence Currency (about Two hundred and Sixteen Pounds Sterling); for the next Quarter, One hundred Eighty-five Pounds Four Shillings and Four Pence Currency (about One hundred and Eight Pounds Sterling): Which Sums he paid to the Commissary General.

W<sup>M</sup> BUTLER.

*T. Anguish,  
A. Piggott,  
Geo. Drummond.*

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N° 25.

By his Excellency the Honourable *William Howe*, General and Commander in Chief of all His Majesty's Forces within the  
(L.S.) Colonies laying on the *Atlantic Ocean*, from *Nova Scotia* to *West Florida* inclusive, &c. &c. &c.

To Captain *David Laird*.

WHEREAS a Number of armed and other Ships have been chartered by Orders from the Right Honourable the Lords Commissioners of the Treasury, for the Purpose of supplying the Army under my Command with Provisions and Stores from *Europe*; which Ships, from a Want of a proper Person to superintend the Discharge of their Cargoes, and their Dispatch from hence, incur unnecessary Expence to Government, and make Delays, to the great Prejudice of His Majesty's Service: And whereas there are a Number of smaller Vessels chartered or hired for Public Services, in the different Departments under my Command, which require the most strict Inspection to prevent Abuses: I, therefore, reposing especial Confidence in your Vigilance and Activity, do hereby constitute and appoint you to be sole Agent for all the Ships and Vessels which shall come freighted by Government and consigned to me, and all such as are or may be chartered or hired by my Order. You are therefore to examine the Cargoes of all such Ships and Vessels, on their Arrival at this Port, making known to me if any Fraud or Imposition has been offered to Government, by bringing out Goods not specified in the Bills of Lading; and you are hereby required to direct the Unloading and Dispatch of those Ships and Vessels, from Time to Time, as they may arrive, delivering to me a Weekly State of the Proceedings of all those who happen to be in this Harbour, or Places contiguous to it, remarking the Causes of Delay, or other Impediments that may occur to your Observation; and when Four, Five, or more, are ready for Sea, you are to report the same to me, that the necessary Orders may be given for them to proceed to *England*, *Ireland*, or other Places, agreeable to the Charter Parties under which they respectively



respectively serve. You are also required to take under your Care all smaller Vessels, that have been chartered or hired by my Order; to see that they are properly manned, equipped, and justly rated as to their Tonnage, reporting such as you think superfluous or unfit for Service, that they may be discharged: And when it is necessary for the Service to charter or hire more Vessels for inland Navigation, you are hereby authorized to do the same, upon the most reasonable Terms, conducting yourself in the Execution of this Charge, as nearly as possible, according to the Rules and Instructions given and practised by the honourable Board of Commissioners of His Majesty's Navy in the Hire of Vessels for the Service of Government. And, as it may be found advisable to appropriate a certain Number to each of the public Departments; viz. of the Commissary General, Quarter Master General, and Barrack Master General, you will in that Case select those best constructed for the several Services, appointing an active and trusty Man to each, with Directions to make frequent Reports to you of their Proceedings. In like Manner, you are to deliver to me, every Week, a Return of the small Vessels, and how employed, with your occasional Observations. The Rates and Periods of Payment being ascertained, as may be judged most convenient, you are to give Tickets of Pay, due from Time to Time to the several Masters or Skippers, keeping a regular Book to check the same, and direct these Tickets to be carried to the Quarter Master General's Office, where they will be discharged; and upon a Settlement of the whole Expence, at the End of every Quarter, you will take up the said Tickets, and give One general Voucher for the full Sum expended within that Time. All Masters, Skippers, and others concerned, are hereby commanded to obey you, as sole Agent, and those in Appointment under you; and you are to observe and follow such Orders and Directions, from Time to Time, as you shall receive from me, or the Commander in Chief for the Time being, and to comply, not waiting for particular Instructions, with such Requisitions as may be made, for the Prosecution of the Service, by the Principals in the Departments before mentioned, in pursuance of the Trust hereby reposed in you; for which you will be entitled to receive Twenty Shillings Sterling *per* Day, to commence from the Date of this Warrant. Given under my Hand and Seal, at Head Quarters in *New York*, the First Day of *January* One thousand Seven hundred and Seventy-seven, in the Seventeenth Year of the Reign of our Sovereign Lord *George* the Third, by the Grace of God of *Great Britain, France, and Ireland*, King, Defender of the Faith, and so forth.

W. H O W E.

By his Excellency's Command,  
*Robert Mackenzie.*

This is a true Copy.  
*David Laird, 19th March 1782.*



## N° 26.

We whose Names are under-written do hereby acknowledge to have received from Brigadier General Sir *William Erskine*, Quarter Master General, the following Sums set opposite to each of our Names, in full for Hire of our Horses, Waggon, and Drivers, employed in His Majesty's Service in the *Jerseys*, between the 1st January and 31st March 1777.

Men's Names.	Number of Waggon.	Number of Horses.	Number of Drivers.	Number of Days.	At per Day.	New York Currency.	Assignments.
<i>James Mance</i> —	1	2	1	52	12/.	31 4 —	<i>James Mance.</i>
<i>John Vanderhoven</i> —	1	2	1	67	12/.	40 4 —	<i>John Vanderhoven.</i>
<i>John Vanwinckel</i> —	1	2	1	70	12/.	42 — —	<i>John Vanwinckel.</i>
<i>John Mackfall</i> —	1	2	1	75	12/.	45 — —	<i>John x Mackfall.</i> Mark. his
<i>Charles Brown</i> —	1	2	1	63	12/.	37 16 —	<i>Cha<sup>s</sup> x Brown.</i> Mark. his
<i>Abraham Lane</i> —	1	2	1	51	12/.	30 12 —	<i>Abraham Lane.</i>
<i>Isaac Cortolyn</i> —	1	2	1	81	12/.	48 12 —	<i>Cha<sup>s</sup> Curtis, for Isaac Cortolyn.</i> his
<i>Ben. Field</i> —	1	2	1	69	12/.	41 8 —	<i>Ben x Field.</i> Mark. his
<i>Robert Brown</i> —	1	2	1	75	12/.	45 — —	<i>Robert Brown.</i>
<i>William Ashford</i> —	1	2	1	70	12/.	42 — —	<i>William Ashford.</i>
<i>William Patten</i> —	1	2	1	87	12/.	52 4 —	<i>William Patten.</i>
<i>William Kelly</i> —	1	2	1	84	12/.	50 8 —	<i>William Kelly.</i>
<i>Andrew Harvey</i> —	1	2	1	89	12/.	53 8 —	<i>Andrew Harvey.</i>
<i>James Jones</i> —	1	2	1	54	12/.	32 8 —	<i>James Jones.</i> his
<i>Moses Black</i> —	1	2	1	66	12/.	39 12 —	<i>Moses x Black.</i> Mark. his
<i>Isaac Reynor</i> —	1	2	1	81	12/.	48 12 —	<i>Isaac Reynor.</i>
<i>Oliver Bourd</i> —	1	2	1	88	12/.	52 16 —	<i>Oliver Bourd.</i>
<i>John Grigg</i> —	1	2	1	68	12/.	40 16 —	<i>John Grigg.</i>
<i>William Butler</i> —	1	2	1	75	12/.	45 — —	<i>William Butler.</i>
<i>Christian Dedreac</i> —	1	2	1	88	12/.	52 16 —	<i>Christian Dedreac.</i> his
<i>Jim Black</i> —	1	2	1	87	12/.	52 4 —	<i>Jim x Black.</i> Mark. his
<i>Adolph Buffing</i> —	1	2	1	68	12/.	40 16 —	<i>Adoff Buffing.</i>

Noob



Men's Names.	Number of Waggon.	Number of Horses.	Number of Drivers.	Number of Days.	At per Day.	New York Currency.	Assignments.
Noah Eldridge —	1	2	1	69	12/.	41 8 —	Noah Eldridge. his
John Willis Black —	1	2	1	70	12/.	42 — —	John x Willis Black. Mark.
Richard Graham —	1	2	1	80	12/.	48 — —	Richard Graham. his
Michael Handlen —	1	2	1	88	12/.	52 16 —	Michael x Handlen. Mark.
John Good —	1	2	1	87	12/.	52 4 —	John x Good. Mark.
John Cannon —	1	2	1	85	12/.	51 — —	John Cannon.
James Forty —	1	2	1	70	12/.	42 — —	James Forty.
Peter Vandebeck —	1	2	1	76	12/.	45 12 —	Peter Vandebeck. his
Tobias Metica —	1	2	1	67	12/.	40 4 —	Tobias x Metica. Mark.
John Smith —	1	2	1	57	12/.	34 4 —	John Smith.
Thomas Gibson —	1	2	1	78	12/.	46 16 —	Thomas Gibson. his
George Smith —	1	2	1	59	12/.	35 8 —	George x Smith. Mark.
Thomas Jackson —	1	2	1	68	12/.	40 16 —	Thomas Jackson.
Joseph Thorne —	1	2	1	85	12/.	51 — —	Joseph Thorne.
Joseph Woodard —	1	2	1	90	12/.	54 — —	Joseph Woodard.
Patrick Deniston —	1	2	1	64	12/.	38 8 —	Patrick Deniston. his
Robert Blanker —	1	2	1	58	12/.	34 16 —	Robert x Blanker. Mark.
John Mills —	1	2	1	57	12/.	34 4 —	John Mills.
Robert Pulvertap —	1	2	1	59	12/.	35 8 —	Robert Pulvertap.
John Pancoast —	1	2	1	81	12/.	48 12 —	John Pancoast. his
Henry Bogert —	1	2	1	87	12/.	52 4 —	Henry x Bogert. Mark.
Henry Tedford —	1	2	1	78	12/.	46 16 —	Henry Tedford.
Samuel Stockton —	1	2	1	69	12/.	41 8 —	Samuel Stockton. his
John Bechan —	1	2	1	80	12/.	48 — —	John x Bechan. Mark.
Patrick Daly —	1	2	1	82	12/.	49 4 —	Patrick x Daly. Mark.
Jack Negle —	1	2	1	86	12/.	51 12 —	Jack x Negle. Mark.

Matthew



Men's Names.	Number of Waggon.	Number of Horses.	Number of Drivers.	Number of Days.	At per Day.	New York Currency.	Assignments.
Mathew Smith	1	2	1	79	12/.	47 8	his Mathew x Smith. Mark.
Robert Logan	1	2	1	78	12/.	46 16	Robert Logan.
John Littell	1	2	1	77	12/.	46 4	John Littell.
Jonathan Barton	1	2	1	79	12/.	47 8	Jos. Gardner, Q <sup>r</sup> M <sup>r</sup> 17th L <sup>t</sup> Dragoons.
John Varnon	1	2	1	83	12/.	49 16	John Varnon.
Jeremiah Driscall	1	2	1	68	12/.	40 16	Jeremiah Driscall.
Joshua Wright	2	4	2	58	24/.	69 12	Joshua Wright.
Isaac Fogg	1	2	1	80	12/.	48	his Isaac x Fogg. Mark.
Washney Wilson	1	2	1	89	12/.	53 8	his Washney x Wilson. Mark.
John Willshire	1	2	1	70	12/.	42	his John x Willshire. Mark.
Samuel Fitzgerald	1	2	1	78	12/.	46 16	Sam <sup>l</sup> Fitzgerald.
Richard Townshend	1	2	1	79	12/.	47 8	Richard Townshend.
John Ellison	1	2	1	68	12/.	40 16	John Ellison.
Henry Segaine	1	2	1	88	12/.	52 16	Henry Segine.
Jacob Parlee	1	2	1	89	12/.	53 8	Jacob Parlee.
John Slaght	1	2	1	80	12/.	48	John Slaght.
Benjamin Seaman	1	2	1	68	12/.	40 16	Benjamin Seaman.
David Laforge	1	2	1	88	12/.	52 16	David Laforge.
Jacob Cole	1	2	1	75	12/.	45	Jacob Cole.
Dan <sup>l</sup> Vanclef	1	2	1	82	12/.	49 4	Daniel Vanclefe.
Matbias Dubois	1	2	1	88	12/.	52 16	Matbias Dubois.
Cornelius Crufer	1	2	1	58	12/.	34 16	Cornelius Crufer.
Anth <sup>y</sup> Stoutenberg	1	2	1	57	12/.	34 4	Anthony Stoutenberg.
Peter Degrot	1	2	1	61	12/.	36 12	Peter Degrot.
Joseph Prine	1	2	1	65	12/.	39	Joseph Perine.
Richard Christopher	1	2	1	70	12/.	42	Richard Cristopher.
Samuel Borrowe	1	2	1	71	12/.	42 12	Samuel Borrowe.
Roger Barnes	1	2	1	52	12/.	31 4	Roger Barnes.
Lawrence Hilliard	1	2	1	59	12/.	35 8	Lawrence Hilliard.
Christopher Billop	1	2	1	68	12/.	40 16	Christopher Billop.
John Poillont	1	2	1	71	12/.	42 12	John Poillont.
Edward Beaty	1	2	1	72	12/.	43 4	Edward Beaty.

John



Men's Names.	Number of Waggon.	Number of Horses.	Number of Drivers.	Number of Days.	At per Day.	New York Currency.	Assignments.
<i>John Jereonfy</i>	—	1	2	1	68	12/.	40 16 — <i>Jacob Parler, for John Jereonfy.</i>
<i>Henry Butler</i>	—	1	2	1	80	12/.	48 — — <i>his Henry x Butler.</i>
<i>Henry Krouse</i>	—	1	2	1	70	12/.	42 — — <i>Mark. Henry Krouse.</i>
<i>William Lake</i>	—	1	2	1	89	12/.	53 8 — <i>William Lake.</i>
<i>Richard Seaman</i>	—	1	2	1	88	12/.	52 16 — <i>Richard Seaman.</i>
<i>Jacob Mercereau</i>	—	1	2	1	72	12/.	43 4 — <i>Jacob Mercereau.</i>
<i>Peter Poillon</i>	—	1	2	1	75	12/.	45 — — <i>Peter Poillon.</i>
<i>John Androvet</i>	—	1	2	1	80	12/.	48 — — <i>John Androvet.</i>
<i>Matbias Swain</i>	—	1	2	1	59	12/.	35 8 — <i>Matbias Swain.</i>
<i>Edward Blake</i>	—	1	2	1	68	12/.	40 16 — <i>Edward Blake.</i>
<i>James Randolph</i>	—	1	2	1	68	12/.	40 16 — <i>James Randolph.</i>
<i>Barnt Tyson</i>	—	1	2	1	59	12/.	35 8 — <i>Barent Tysen.</i>
<i>Ja<sup>s</sup> Johnson</i>	—	1	2	1	70	12/.	42 — — <i>his James x Johnson.</i>
<i>John Mercereau</i>	—	1	2	1	75	12/.	45 — — <i>Mark. John Mercereau.</i>
						4,179 — —	



N<sup>o</sup> 27.

We whose Names are under-written, do hereby acknowledge to have received the following Sums, affixed to each of our Names, for Labourers Work done in the Quarter Master General's Stores, between the 14th and 24th March 1777; viz.

	Number of Days.	At per Day.	Sums paid. New York Currency.	Assignments.
Charles York —	7	5 <sup>1</sup> / <sub>2</sub> .	1 15 —	<sup>his</sup> Charles × York, Mark. Witness James Molloy.
Cæser Manavale —	7	5 <sup>1</sup> / <sub>2</sub> .	1 15 —	<sup>his</sup> Cæser × Manavale, Mark. Witness James Molloy.
George Bresber —	7	5 <sup>1</sup> / <sub>2</sub> .	1 15 —	<sup>his</sup> George × Bresber, Mark. Witness Robert Fordham.
Cæser —	7	5 <sup>1</sup> / <sub>2</sub> .	1 15 —	<sup>his</sup> .... Cæser, × Mark. Witness Robert Fordham.
George Eliger —	7	5 <sup>1</sup> / <sub>2</sub> .	1 15 —	<sup>his</sup> George × Eliger, Mark. Witness Robert Fordham.
London —	7	5 <sup>1</sup> / <sub>2</sub> .	1 15 —	<sup>his</sup> .... London, × Mark. Witness Hugh Frazer.
Total £.			10 10 —	

I certify the above Account to be just,  
Rob<sup>t</sup> Dixon, Storekeeper.



A LIST of the Vessels employed in the Departments of the Quarter Master General, Barrack Master General, and Commissary General, of His Majesty's Forces in *North America*, for One Year and upwards, from the 1st of *January* 1777 to the End of *December* 1780.

QUARTER MASTER GENERAL.

N°	Vessel's Name.	Master's Name.	Owner's Name.	Ton- nage.	What Sort of Vessel.	Price per Ton.	Time of being in the Service.		Amount of Hire.
							Years.	Months.	
5	<i>Argyle</i>	—	Thomas Sketon	100	Schooner	13s. Sterling per Month	3	7	2,795 —
	<i>Atlee</i>	—	W. Tyng	144	D°	D°	2	3	2,527 4
	<i>Alexander</i>	—	T. Hamilton	130	Sloop	D°	1	9	1,879 10
	<i>Anny</i>	—	T. A. Coffin	97	D°	D°	1	6	1,134 18
	<i>Adventure</i>	—	— Knot	58	Schooner	D°	2	1	942 10
10	<i>Bateador</i>	—	Robert McIntosh	122	Brig	D°	1	7	1,506 14
	<i>Boston</i>	—	Josh Goldbwait	130	Schooner	D°	2	6	3,435 —
	<i>Balsy</i>	—	John Cruden	141	Brig	D°	1	6	1,649 14
	<i>Britannia</i>	—	Henry Martin	51	Sloop	D°	2	6	994 10
	<i>Beaver</i>	—	Comm <sup>r</sup> Van Vorst	—	Petriauger	16s York Currency per Day	1	6	255 5 4
15	<i>Barrington</i>	—	H. L. Martin	69	Sloop	13s. Sterling per Month	1	—	1,076 8
	<i>Breckers</i>	—	— Kemble	151	D°	D°	1	1	1,275 19
	<i>Charlton</i>	—	Francis Green	114	D°	D°	2	1	1,251 10
	<i>Charlotte</i>	—	Moore and Neale	134	D°	D°	2	—	2,090 8
	<i>Chance</i>	—	John A. Kenny	137	Schooner	D°	1	8	1,650 —
20	<i>Christopher</i>	—	John Hamilton	81	D°	D°	1	8	1,053 —
	<i>Dispatch</i>	—	William Taylor	86	Sloop	D°	1	7	1,662 2
	<i>Duncan</i>	—	James Reid	125	Brig	D°	1	2	2,112 10



N°	Vessel's Name.	Master's Name.	Owner's Name.	Ton- nage.	What Sort of Vessel.	Price per Ton.	Time of being in the Service.		Amount of Hire.
							Years.	Months.	
20	Dove	Jer. Pecker	F. Wintrop	80	Sloop	13 s. Sterling per Month	1	1	676
	Eagle	J. Colwell	William Humble	120	D°	D°	1	4	1,248
	Eagle	Thomas Brown	Thomas Brown	38	D°	D°	1	2	345 16
	Eagle	Angus McDonald	William Humble	45	{ Sloop and } { Schooner }	D°	4	—	1,404
25	Edward	John Peeples	William Taylor	135	Brigg	16 s. Sterling per Month	1	6	2,001 12
	Eagle	Ryan	John Hamilton	75	Sloop	13 s. Sterling per Month	2	—	1,170
	Friendship	Magnus Crosby	James Reed	90	Schooner	D°	2	9	1,930 10
	Fanny	Harriott	John Jones	121	Brigg	D°	1	9	1,651 13
	Falmouth	Ridle	Robert Cranell	221	Ship	8 s. Sterling per Month	1	4	1,414 8
	Gage	W. Phipps	William Harvey	124	Schooner	13 s. Sterling per Month	1	9	1,692 12
	George	Scallion	William Blair	100	Sloop	D°	1	1	845
	General Howe	T. Hardin	Phil. Damarasque	89	Schooner	D°	1	8	1,157
	Gigg	T. Smith	Thomas Pope	51	Sloop	D°	4	2	1,820
	General Grant	William Hughes	James Reed	95	D°	D°	1	8	1,235
35	General Grey	John Palfrey	James Reed	85	D°	D°	1	3	828 15
	Greyhound	James Camplin	William Gibson	95	D°	D°	1	4	988
	Hammond	Jos. Postgate	James Reed	100	Schooner	D°	1	—	780
	Hercules	Peter Stark	Thomas Pope	129	D°	D°	1	—	1,006 4
	Industry	Martin Mollony	Thomas Place	88	D°	D°	2	—	1,372 16
	Kitty	Robert Dods	James Reed	107	D°	D°	1	6	1,251 18
	Keppel	Thomas Jones	Wintrop	114	Sloop	D°	2	5	2,148 18
40	Loyalist	Cor. White	N. R. Thomas	95	D°	D°	1	5	1,049 15
	Lord Drummond	— McCormick	J. London McAdam	58	D°	D°	1	7	716 6
	Lord Howe	Chas. Fleen	Henry White	102	Brigg	D°	1	6	1,193 8
	Lady North	Jacob Wright	J. Pope	90	Sloop	D°	1	4	936
	Mary and Susannah	Abraham Martin	Abraham Martin	70	Schooner	D°	2	7	1,410 10



No.	Ship	Master	Port	Company	Value	Insurance	Loss	Profit	Net
45	Mermaid	N. Herton	—	William Harvey	137	Sloop	D°	2,137	4
	Molly	Wright	—	Hart	122	Schooner	D°	3,489	4
	Matty	Charles Poaqq	—	H. Cairns	110	Sloop	D°	1,501	10
	Nancy	Hill	—	Samuel Hicks	95	D°	D°	1,482	—
	Neptune	John Palfrey	—	Thomas Pope	129	D°	16 s. Sterling per Month	2,167	4
50	Phenix	J. Broom	—	J. Brown	119	D°	13 s. Sterling per Month	2,861	19
	Peggy	James Shaw	—	W. Humble	145	Brig	D°	1,790	15
	Refugee	John Brightman	—	N. Ray Thomas	144	Schooner	D°	1,123	4
	Ranger	W. Hatch	—	W. Hatch	150	Brig	D°	1,170	—
	Rogers	H. Riley	—	T. Buchanan	123	D°	16 s. Sterling per Month	1,574	8
55	Strumpet	Healy	—	J. McAdam	64	Sloop	13 s. Sterling per Month	790	8
	Sally	Sol. Smith	—	S. Smith	94	D°	D°	1,099	16
	Swallow	C. Byrn	—	Thomas Skelton	90	Schooner	D°	1,638	—
	Sally	James Armour	—	Andrew Dealey	119	Sloop	D°	1,624	7
	Seaflower	William Bell	—	A. Moore	109	D°	D°	1,487	17
60	Terrible	Robert Bland	—	H. Thompson	108	D°	D°	1,895	8
	William	J. Morris	—	M. Harvey	144	D°	D°	1,123	4
	Windfor Packet	Thomas Partridge	—	Francis Green	113	Brig	D°	881	8

The following Vessels remained in the Service on the 31st of December 1780:

Barrington,	Fanny,	Hetty,	Matty,	Peggy,	Seaflower,
Chance,	Falmouth,	John,	Mary Ann,	Rachael,	Sally,
Christopher,	Gigg,	Keppel,	Nancy,	Reprisal,	Sally,
Duncan,	Gen' Leslie's Whale-	Lucy,	Nymph,	Rachael,	
Eagle,	boat,	Molly,	Pool,	Sally,	
Friendship,	Hercules,	Maria,	Peggy,	Sir James Wallace,	



## BARRACK MASTER GENERAL.

N°	Vessel's Name.	Master's Name.	Owner's Name.	Ton- nage.	What Sort of Vessel.	Price per Ton. 13 s. Sterling per Month	Time of being in the Service.		Amount of Hire.
							Year.	Months.	
1	Adventure	S. Parker	R. Ross	101	Schooner	D°	2	8	2,100 16
	Betty	James Brown	D. Schow	69	D°	D°	1	6	807 6
	Diana	J. Hamilton	W. Blair	129	D°	D°	2	—	2,012 8
	Escape	J. Beattie	C. Martin	85	D°	D°	1	—	663 —
	Friends	J. Coffin	A. Dealey	65	D°	D°	2	7	1,309 15
	Friendship	Henry Thomas	A. Dealey	90	Sloop	D°	1	8	1,170 —
	Free Mason	Thomas Cheap	J. Christie	87	Schooner	D°	1	—	678 12
	General Burgoyne	J. Hitcham	A. Dealey	102	Sloop	D°	3	—	2,386 16
	George	— Rogers	A. Dealey	95	Schooner	D°	2	6	1,852 10
10	Grayhound	J. Wilson	A. Dealey	84	D°	D°	1	—	655 4
	Hope	L. Douglas	A. Dealey	100	D°	D°	2	—	2,145 —
	Hope	James McGhie	J. Hamilton	67	D°	D°	1	6	783 18
	Happy Couple	Thomas Teltie	C. Martin	75	Sloop	D°	2	—	1,170 —
	Juno	A. Dealey	William Blair	98	Schooner	D°	1	5	1,082 18
15	Lord Barrisdale	— Lewis	William Blair	110	Sloop	D°	2	6	2,145 —
	Lady Howe	J. Bell	H. Law	66	Schooner	D°	3	3	1,673 2
	Lord Howe	J. Hetchum	H. Law	102	D°	D°	3	1	2,453 2
	Mary	— McGibbon	D. Sinclair	74	D°	D°	2	5	1,394 18
	Mary	H. Ross	A. Dealey	78	D°	D°	1	3	760 10
20	Sir William Erskine	J. McKenzie	William Blair	108	Sloop	D°	2	1	1,755 —
	Sally	D. Drummond	A. Dealey	122	Brig	D°	1	7	1,506 14
	St. Andrew	T. Wellis	William Blair	97	Schooner	D°	1	6	1,134 18
	Two Brothers	H. McGibbon	William Blair	66	Sloop	D°	2	4	1,201 4
	Three Friends	George Taylor	Captain Martin	103	Brig	D°	1	—	803 8
	William	W. Buckeley	A. Dealey	56	Schooner	D°	2	6	1,092 —
									34,737 19 —

The following Vessels remained in the Service on the 31st of December 1780.

Carry over — £. 126,182 18 4

Betty,  
Escape,  
Friends,Friendship,  
Free Mason,Hope,  
Happy Couple,Mary,  
Morebawke,Peggy,  
St. Andrew,Three Friends,  
William.



COMMISSARY GENERAL.

N <sup>o</sup>	Vessel's Name.	Master's Name.	Owner's Name.	Ton- nage.	What Sort of Vessel.	Price per Ton.	Time of being in the Service.		Amount of Hire.	126,182 18 4
							Years.	Months.		
1	Ann	James Wier	William Nixon	68	Sloop	Brought over	—	—	—	
	Adrian	J. Williams	William Butler	132	Brig	13 s. Sterling per Month	2	9	1,458 12	
	Buck	William Hore	William Collins	63	Sloop	D <sup>o</sup>	1	3	1,287	
	Betsey and Polly	J. Hilton	— Perry	205	Ship	D <sup>o</sup>	1	—	491 8	
5	Betsey	William Harding	W. Harding	42	Schooner	12 s. 6d. Sterling per Month	1	6	2,306 5	
	Betsey	Owen Reece	B. James	50	Sloop	13 s. Sterling per Month	1	6	491 8	
	Brooklyn	James Young	— Parsons	75	Sloop	D <sup>o</sup>	1	6	585	
	Christiana	P. Muir	P. Muir	109	Schooner	D <sup>o</sup>	1	7	926 5	
	Crawford	J. Stewart	P. Muir	108	Brig	D <sup>o</sup>	2	2	1,842 2	
10	Chance	— French	J. Christie	85	Sloop	D <sup>o</sup>	1	6	1,263 12	
	Cato	John Wilson	T. A. Coffin	65	Schooner	D <sup>o</sup>	1	2	773 10	
	Dorothy	M. Mills	M. Mills	44	D <sup>o</sup>	D <sup>o</sup>	1	9	887 5	
	Deborah	A. McDougald	— Townshead	64	Sloop	D <sup>o</sup>	3	5	1,172 12	
	Elser	— Stewart	— Kibble	124	D <sup>o</sup>	D <sup>o</sup>	3	8	1,830 8	
15	Elk	John Wilson	J. Christie	54	Schooner	D <sup>o</sup>	3	—	2,901 12	
	Friendship	R. Coe	B. James	37	Sloop	D <sup>o</sup>	2	4	982 16	
	Fame	William Boyes	S. Kibble	100	D <sup>o</sup>	D <sup>o</sup>	1	11	553 3	
	Goodluck	H. Innis	S. Kibble	99	D <sup>o</sup>	D <sup>o</sup>	2	8	2,080	
	Granby	— Bland	W. Butler	120	Schooner	D <sup>o</sup>	2	6	1,930 10	
					Sloop	D <sup>o</sup>	2	5	2,262	



N <sup>o</sup>	Vessel's Name.	Master's Name.	Owner's Name.	Ton- nage.	What Sort of Vessel.	Price per Ton.	Time of being in the Service		Amount of Hire.
							Years.	Months.	
20	Hope	— Venables	S. Kibble	82	Sloop.	13 s. Sterling per Month	2	2	1,385 16
	Industry	P. Guignard	B. James	—	Schooner	15 s. Sterling per Day	3	11	1,072 10
	Jane	— Morrison	A. Dealey	144	Brig	13 s. Sterling per Month	1	—	1,123 4
	Isabella	G. Eloyne	G. Eloyne	42	Sloop	D <sup>o</sup>	2	—	655 4
	Kent	— Inbister	John Hamilton	47	D <sup>o</sup>	D <sup>o</sup>	2	4	855 8
25	Minerva	— Fullerton	— Nixon	105	Schooner	D <sup>o</sup>	1	4	1,092 —
	Polly	G. Thirld	Esk <sup>d</sup> Wisko	68	Sloop	D <sup>o</sup>	1	5	751 8
	Polly	R. Hart	R. Hart	47	D <sup>o</sup>	D <sup>o</sup>	2	3	824 17
	Peggy	D. Ewing	J. Moncur	129	Brig	D <sup>o</sup>	1	4	1,341 12
	Polly	J. Wanton	— Pomeur	113	Sloop	D <sup>o</sup>	2	—	1,762 16
30	Perfret	Elias Davis	E. Davis	88	Schooner	D <sup>o</sup>	2	3	1,544 8
	Patsey	R. Pert	S. Kibble	180	Brig	D <sup>o</sup>	1	1	1,521 —
	Penelope	— Brown	G. Butler	116	D <sup>o</sup>	D <sup>o</sup>	1	—	904 16
	Quebec	S. Pearce	S. Pearce	102	D <sup>o</sup>	D <sup>o</sup>	1	—	1,392 6
	Kaway	William Brown	D. McDonald	—	Schooner	22 s. Sterling per Day	2	9	1,103 6
35	Speedwell	George Wright	W. Parsons	89	Sloop	13 s. Sterling per Month	3	3	2,256 3
	Sally	— Heath	W. Parsons	147	Brig	D <sup>o</sup>	1	—	1,146 12
	Sufannah	Robert Paterson	S. Kibble	106	Sloop	D <sup>o</sup>	1	6	1,240 4
	Succes	James Forsyth	S. Kibble	64	Schooner	D <sup>o</sup>	2	1	1,040 —
	Swan	— Waterberry	J. Pope	52	Sloop	D <sup>o</sup>	2	8	1,081 12
40	Thomas	— Stevens	B. James	45	D <sup>o</sup>	D <sup>o</sup>	2	2	760 10
	Three Friends	J. Wright	S. Kibble	163	Brig	D <sup>o</sup>	1	7	2,013 1
	Betsey	P. Mulligan	P. Mulligan	—	Schooner	18 s. Sterling per Day	2	7	847 16
	Bonetta	Jer. Wright	Jer. Wright	—	Pettiauger	20 s. Sterling per Day	2	10	1,034 —
	Ranger	T. Pemard	B. James	61	Sloop	13 s. Sterling per Month	2	5	1,149 17
									55,925 14
									£. 182,108 12 4

The following Vessels remained in the Service on the 31st December 1780.

Brompion, Betsey,	Brooklyn, Chester,	Cato, Deborah,	Howe, Perfett,	Ranger, Reprisal,	Thomas.
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An ACCOUNT of the Number of Vessels, with the Amount of the Hire, employed in the Department of the Quarter Master General of His Majesty's Forces in *North America*, for every Quarter, from the 25th of *December* 1776 to the 31st of *March* 1780. Extracted from the Vouchers of the Quarter Masters General, delivered by them into the Office of the Auditors of the Imprest.

P E R I O D S.			Number of Vessels.	Amount of the Hire.
{	Between 25th December 1776 and 31st March 1777	—	63	4,042 15 5½
	1st April and 30th June 1777	—	45	2,987 2 1½
	1st July and 30th September 1777	—	46	4,110 4 3½
	1st October and 31st December 1777	—	103	14,198 12 7½
	1st January and 31st March 1778	—	41	5,847 10 2
	1st April and 30th June 1778	—	122	18,775 12 9½
	1st July and 30th September 1778	—	72	9,924 10 11
	1st October and 31st December 1778	—	91	11,897 14 9½
	1st January and 31st March 1779	—	60	9,429 7 11½
	1st April and 30th June 1779	—	68	13,039 1 4½
	1st July and 30th September 1779	—	70	11,575 4 7
	1st October and 31st December 1779	—	59	10,249 1 11
	1st January and 31st March 1780	—	62	11,406 19 9½
Lord Carleton, Acting Quarter Master General.				
{ Sir William Erskine, Quarter Master General.				



N<sup>o</sup> 30.

RETURN of Drivers, Horses, and Waggon, delivered by the Quarter Master General to the following General, Staff Officers, and Corps of the Army, under the Command of His Excellency Sir William Howe, Commander in Chief, &c. &c. between the 1<sup>st</sup> April and 30<sup>th</sup> June 1777, being 91 Days.

APPENDIX, N<sup>o</sup> 30.

Distribution.	Drivers.	Waggon.	Horses.	Commencing.	Ending.	N <sup>o</sup> of Days.	At per Day.	Sums paid in New York Currency.
Commander in Chief	6	6	12	May 10th	June 30th	52	72/.	187 4
Lord Cornwallis	3	3	6	April 1 <sup>st</sup>	—	91	36/.	163 16
Major General Vaughan	3	3	6	—	—	91	36/.	163 16
Major General Grant	3	3	6	—	—	91	36/.	163 16
Major General Grey	2	2	4	14th	—	78	24/.	93 12
Brigadier General Agnew	2	2	4	1 <sup>st</sup>	—	91	24/.	109 4
Brigadier General Mathew	2	2	4	—	—	91	24/.	109 4
Brigadier General Leslie	2	2	4	—	—	91	24/.	109 4
Quarter Master General and Family	3	3	6	—	—	91	36/.	163 16
Adjutant General and Family	2	2	4	—	—	91	24/.	109 4
Hospital	4	4	8	3d	—	89	48/.	213 12
Engineer's Department	8	8	32	1 <sup>st</sup>	—	91	144/.	655 4
Pontoon Waggon	64	32	128	2d	—	90	672/.	3,024
Flat Boat Waggon	44	22	132	3d	—	89	594/.	2,643
Major Holland's Corps of Pioneers and Guides	2	2	4	1 <sup>st</sup>	—	91	24/.	109 4



A P P E N D I X, N<sup>o</sup> 30.

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[illegible]



Distribution.	Drivers.	Waggons.	Horses.	Commencing.	Ending.	N <sup>o</sup> of Days.	At per Day.	Sums paid in New York Currency.
The 64th Regiment —	5	5	10	April 1st.	June 30th	91	60/.	273 —
71st D <sup>o</sup> , Three Battalions —	16	16	32	—	—	91	192/.	873 12
<i>Hessian Staff.</i>								
General De Heister —	4	4	8	1st	—	91	48/.	218 8
General Steirne —	2	2	4	2d	—	90	24/.	108 —
Colonel Donop —	2	2	4	1st	—	91	24/.	109 4
<i>Corps.</i>								
Yagars —	3	3	6	3d	—	89	35/.	160 4
Grenadiers, 4 Battalions —	24	24	48	1st	—	91	288/.	1,310 8
Steirne's Brigade —	18	18	36	2d	—	90	216/.	972 —
Loose's Battalion —	7	7	14	4th	—	88	84/.	369 12
Anspach Yagars —	2	2	4	2d	—	90	24/.	108 —
Anspach Regiment, Two Battalions —	14	14	28	5th	—	87	168/.	730 16
Waldeck Regiment —	7	7	14	2d	—	90	84/.	378 —
Extra Waggons, Commissary General, Provisions, Stores, Sick, Wounded, &c. &c. —	189	189	378	1st	—	91	2,268/.	10,319 8



Horses for <i>Hessian</i> Artillery	—	—	—	153	—	—	—	—	459/.	2,088 9
Ditto — <i>Anspach</i> Artillery	—	—	—	43	—	—	—	—	129/.	586 19
Ditto — <i>Waldeck</i> Artillery	—	—	—	23	—	—	—	—	69/.	313 19
Extra Horses for Guides, and other Pur- poses	—	—	—	143	—	—	—	—	429/.	1,951 19
<i>New York</i> Currency										
Amount of Horses, Waggons, &c. at <i>New</i> <i>York</i> , per Return	—	—	—	—	—	—	—	—	—	38,292 12
	—	—	—	—	—	—	—	—	—	7,605 —
	—	—	—	—	—	—	—	—	—	45,897 12

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6

RETURN of Horses and Waggons delivered to the following Corps by Lieutenant Colonel *William Shirreff*, Deputy  
Quarter Master General, between the 1<sup>st</sup> *April* and 30<sup>th</sup> *June* 1777, being 91 Days.

Distribution.	Drivers.	Waggons.	Horses.	Commencing.	Ending.	N <sup>o</sup> of Days.	At per Day.	Sums paid in <i>New York</i> Cur- rency.
Commander in Chief	2	2	4	<i>April</i> 1 <sup>st</sup> .	<i>June</i> 30 <sup>th</sup> .	91	24/.	109 4
<i>Hessian</i> Generals quartered in Town	6	6	12	2 <sup>d</sup> .	—	90	72/.	324 —
<i>British</i> Staff quartered in Town	6	6	12	2 <sup>d</sup> .	—	90	72/.	324 —
For the Garrison of <i>New York</i>	28	28	56	1 <sup>st</sup> .	—	91	336/.	1,528 16
Three Regiments, <i>New York Island</i>	9	9	18	1 <sup>st</sup> .	—	91	108/.	491 8



Distribution.	Drivers.	Waggons.	Horses.	Commencing.	Ending.	N <sup>o</sup> of Days.	At per Day.	Sums paid in New York Currency.
57th Regiment, at Paulus Hook —	3	3	6	April 2d.	June 30th.	90	36/.	162 — —
The 7th, 10th, 26th, 37th, 38th, and 52d Regiments, on Staten Island, each 3 Waggons —	18	18	36	1st.	May 10th.	40	216/.	432 — —
At King's Bridge, 3 Hessian Regiments —	18	18	36	1st.	June 30th.	91	216/.	982 16 —
<i>Provincial Corps.</i>								
2 New York Companies, Delancey, Fanning's, Brown's, Bayard's, Skinner's, Morris's, Robinson's, and Queen's Rangers	42	42	84	2d.	—	90	504/.	2,268 — —
Bridge Master —	1	1	2	1st.	—	91	12/.	54 12 —
Extra Waggons at Fort Mifflin —	8	8	16	1st.	—	91	96/.	436 16 —
Artillery Horses for 3 Battalions Hessians, 12 each —	—	—	36	1st.	—	91	108/.	491 8 —
								£7,605 — —

RETURN



RETURN of Drivers, Horses, and Waggons, furnished by the Quarter Master General, for the *British* Artillery, by Order of the Commander in Chief, between the 1<sup>st</sup> April and 30<sup>th</sup> June 1777.

Distribution.	Drivers.	Waggons.	Horses.	Commencing.	Ending.	N <sup>o</sup> of Days.	At per Day.	Sums paid in New York Currency.
Delivered the <i>British</i> Artillery	—	46	92	April 1 <sup>st</sup> .	June 30 <sup>th</sup> .	91	55 <sup>1</sup> / <sub>1</sub> .	2,511 12 —

N<sup>o</sup> 31.

RETURN of Drivers, Horses, and Waggons, furnished by Colonel Lord Cathcart, Acting Quarter Master General to the Army in *North America*, in the District of *New York*, by Order of his Excellency the Commander in Chief, for the General and Staff Officers, and several Corps of the Army, between the 1<sup>st</sup> October and 31<sup>st</sup> December 1779, inclusive, being 92 Days.

Distribution.	Drivers.	Horses.	Waggons.	Commencing.	Ending.	N <sup>o</sup> of Days.	At per Day.	New York Currency.
Commander in Chief, Seven large Waggons, with Four Horses to each Waggon	7	28	7	Oct 1 <sup>st</sup> .	Dec 31 <sup>st</sup> .	92	147 <sup>1</sup> / <sub>1</sub> .	676 4 —



Distribution.	Drivers.	Horses.	Waggons.	Commencing.	Ending.	N <sup>o</sup> of Days.	At per Day.	New York Currency.
Lieut <sup>t</sup> General Earl Cornwallis, Three large Waggon, with Four Horses to each Waggon	3	12	3	Oct 1st.	Dec 31st	92	63/.	289 16
Major Generals	2	4	2	28	—	65	24/.	110 8
Brigadier Generals	2	4	2	1	—	92	—	78 —
Adjutant General's Department	2	4	2	28	—	65	—	110 8
Quarter Master General and Deputies	2	4	2	1	—	92	—	78 —
Commissary General	2	4	2	—	—	—	—	110 8
Hospitals for the Navy and Army	2	4	2	—	—	—	—	110 8
Provost Marshal	2	4	2	—	—	—	—	110 8
British Corps.	3	6	3	—	—	—	36/.	165 12
17th Reg <sup>t</sup> Light Dragoons	3	6	3	—	—	—	—	165 12
	2	4	2	—	—	—	24/.	110 8
	12	24	12	—	—	—	144/.	662 8
	1	2	1	—	—	—	12/.	55 4
	7	14	7	—	—	—	84/.	386 8



## 100

Unit	2	4	20	24/.	110	8
D <sup>o</sup> , for their dismounted Corps of Light Infantry	20	40	20	240/	1,104	—
D <sup>o</sup> , for their mounted Corps of Grenadiers	1	2	1	12/	55	4
1st Battalion of Guards	20	40	20	240/	1,104	—
2d D <sup>o</sup> — D <sup>o</sup>	5	10	5	60/	276	—
7th Regiment	5	10	5	—	276	—
17th D <sup>o</sup>	2	4	2	24/	110	8
22d D <sup>o</sup>	5	10	5	60/	195	—
23d D <sup>o</sup>	5	10	5	—	276	—
26th D <sup>o</sup>	2	4	2	24/	110	8
33d D <sup>o</sup>	5	10	5	60/	276	—
37th D <sup>o</sup>	5	10	5	—	276	—
38th D <sup>o</sup>	5	10	5	—	195	—
42d D <sup>o</sup> , Two Battalions	10	20	10	120/	552	—
43d D <sup>o</sup>	5	10	5	60/	195	—
44th D <sup>o</sup>	5	10	5	—	276	—
54th Regiment	5	10	5	60/	276	—
57th D <sup>o</sup>	5	10	5	—	276	—
63d D <sup>o</sup>	5	10	5	—	276	—
64th D <sup>o</sup>	5	10	5	—	276	—
71st D <sup>o</sup> Detachment	2	4	2	24/	110	8
76th D <sup>o</sup>	10	20	10	120/	552	—
80th D <sup>o</sup>	10	20	10	—	552	—
82d D <sup>o</sup>	5	10	5	60/	276	—
84th D <sup>o</sup> Detachment	1	2	1	12/	55	4



Distribution.	Drivers.	Horses.	Waggons.	Commencing.	Ending.	Days.	At per Day.	New York Currency.
<i>Provincial Staff and Corps.</i>								
Brigadier General Delancey	1	2	1	Oct. 1st.	Dec. 31st.	92	12	55 4
Brigadier General Skinner	1	2	1					55 4
Colonel Innis, Inspector General for Stores, &c.	2	4	2				24/.	110 8
Queen's Rangers, mounted and dismounted	6	12	6				72/.	331 4
The 3d Battalion of Delancey's Brigade	4	8	4				48/.	220 16
1st Battalion	3	6	3				36/.	165 12
2d D <sup>o</sup> } of Skinner's Brigade	3	6	3					165 12
4th D <sup>o</sup> }	3	6	3					165 12
New York Volunteers (One Company)	1	2	1				12/.	55 4
King's American Regiment, Col' Fanning's	5	10	5				60/.	276
Prince of Wales's Regiment, B. Gen' Brown's	5	10	5	28		65		195
Loyal American Reg' Col' Robertson's	3	6	3	1		92	36/.	165 12
Volunteers of Ireland with their flank Comp'	7	14	7				84/.	386 8
British Legion, for Cavalry and Infantry	9	18	9				108/.	496 16
Staten Island Troop, Light Dragoons	1	2	1				12/.	55 4
Buck's County Troop, D <sup>o</sup>	1	2	1					55 4
Capt. Deman's Troop of Hussars	1	2	1					55 4







Distribution.	Drivers.	Horses.	Waggons.	Commencing	Ending	Days.	At per Day.	New York Currency.
<i>Hessian Corps for transporting Artillery, Ammunition, and Baggage.</i>								
Gren' Batt <sup>n</sup> Line { For Baggage —	6	12	6	Oct. 1st.	Dec. 31st.	92	72/.	331 4
ing — { For Cannon and Ammunition	1	17	1	—	—	—	57/.	262 4
Gren' Batt <sup>n</sup> Lin { For Baggage —	6	12	6	—	—	—	72/.	331 4
ger — { For Cannon and Ammunition	1	13	1	—	—	—	45/.	207 —
Gren' Batt <sup>n</sup> de Schar { For Baggage —	6	12	6	—	—	—	72/.	331 4
ler — { For Cannon and Ammunition	1	13	1	—	—	—	45/.	207 —
Gren' Batt <sup>n</sup> Graff { For Baggage —	6	12	6	—	—	—	72/.	331 4
— { For Cannon and Ammunition	1	13	1	—	—	—	45/.	207 —
Regiment du Corps { For Baggage —	6	12	6	—	—	—	72/.	331 4
— { For Cannon and Ammunition	1	17	1	—	—	—	57/.	262 4
Regiment Land- { For Baggage —	6	12	6	—	—	—	72/.	331 4
grave — { For Cannon and Ammunition	1	13	1	—	—	—	45/.	207 —
Reg' Prince Here- { For Baggage —	6	12	6	—	—	—	72/.	331 4
ditaire — { For Cannon and Ammunition	1	13	1	—	—	—	45/.	207 —
Reg' Prince Charles { For Baggage —	6	12	6	—	—	—	72/.	331 4
— { For Cannon and Ammunition	1	17	1	—	—	—	57/.	262 4
Reg' Disfwith — { For Baggage —	6	12	6	28th	—	65	72/.	234 —
— { For Cannon and Ammunition	1	13	1	—	—	—	45/.	146 5



# APPENDIX, N<sup>o</sup> 31.

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Reg'. Donop	—	{ For Baggage	—	6	12	6	1st	—	92	72/.	331	4	—
Reg'. Losberg	—	{ For Cannon and Ammunition	—	1	13	1	—	—	—	45/.	207	—	—
Reg'. Kryphausen	—	{ For Baggage	—	4	8	4	—	—	—	48/.	220	16	—
Reg'. Mirbach	—	{ For Baggage	—	3	6	3	—	—	—	36/.	165	12	—
Regiment Bose	—	{ For Cannon and Ammunition	—	6	12	6	—	—	—	72/.	331	4	—
Regiment Iluyne	—	{ For Baggage	—	1	13	1	—	—	—	45/.	207	—	—
Regiment Banau	—	{ For Cannon and Ammunition	—	6	12	6	—	—	—	72/.	331	4	—
Iagars, mounted	—	{ For Baggage	—	1	17	1	28th	—	65	45/.	207	—	—
and dismounted	—	{ For Cannon and Ammunition	—	6	12	6	—	—	—	72/.	234	—	—
	—	{ For Baggage	—	1	13	1	—	—	—	57/.	185	5	—
	—	{ For Cannon and Ammunition	—	6	12	6	—	—	—	72/.	234	—	—
	—	{ For Baggage	—	1	14	1	1st	—	92	45/.	146	5	—
	—	{ For Cannon and Ammunition	—	7	14	7	—	—	—	84/.	386	8	—
	—	{ For Baggage	—	4	8	4	—	—	—	39/.	179	8	—
Regiments of Anspach.													
1st Regiment	—	{ For Baggage	—	6	12	6	28	—	65	72/.	234	—	—
2d Regiment	—	{ For Cannon and Ammunition	—	—	12	—	—	—	—	36/.	117	—	—
Iagar Corp	—	{ For Baggage	—	6	12	6	—	—	—	72/.	234	—	—
Extra Waggon, with Four Horses to each, as Provision Train, and forming Magazines of Forage for the Army; besides the Transportation and collecting of Stores, Fuel, &c. for the Troops, and providing Materials for the building of Barracks and Huts for the Troops in Winter Quarters, and for the carrying on of the Public Works, &c. &c.	—	{ For Cannon and Ammunition	—	2	12	2	1	—	92	36/.	117	—	—
	—	{ For Baggage	—	—	4	—	—	—	—	24/.	110	8	—
	—		—	170	680	170	—	—	92	3,570/.	16,422	—	—



Distribution.	Drivers.	Horses.	Waggons.	Commencing.	Eng.	Days.	At per Day.	New York Currency.
<i>Extra Waggon, with Two Horses to each, for</i>								
<i>Ditto, and extra Duties of the Army, &amp;c. —</i>	100	200	100	Oct. 1st.	Dec. 31st.	92	1200/.	5,520 — —
<i>Drivers and Horses attached to the Bridge Master, for transporting of Pontoon Boats and</i>								
<i>Materials for the building of Bridges —</i>	38	125	—	—	—	—	489/.	2,249 8 —
<i>Horses for the mounting of Guides and Expresses, as also for the Waggon Masters and</i>								
<i>Conductors, and the transporting of Field</i>								
<i>Forges — — — —</i>	—	64	—	—	—	—	192/.	883 4 —
<i>Total —</i>	—	—	—	—	—	—	—	50,965 7 —
	740	2164	699					



An ACCOUNT of the Number of Waggon, Horses, and Drivers, with the Amount of the Hire, employed in the Department of the Quarter Master General of His Majesty's Forces in *North America*, for every Quarter, from the 25th of *December* 1776 to the 31st of *March* 1780. Extracted from the Vouchers of the Quarter Masters General, delivered by them into the Office of the Auditors of the Imprest.

PERIODS.	Number of Waggon.	Number of Horses.	Number of Drivers.	Amount of the Hire.
Between 25th <i>December</i> 1776 and 31st <i>March</i> 1777	523	1176	458	13,666 3
1st <i>April</i> and 30th <i>June</i> 1777	763	2082	817	28,238 14
1st <i>July</i> and 30th <i>September</i> 1777	1376	3111	1440	23,631 13
1st <i>October</i> and 31st <i>December</i> 1777	798	1880	798	28,785 12
1st <i>January</i> and 31st <i>March</i> 1778	748	1810	750	27,281 12
1st <i>April</i> and 30th <i>June</i> 1778	897	2128	899	31,498 2
1st <i>July</i> and 30th <i>September</i> 1778	709	1893	793	27,821 15
1st <i>October</i> and 31st <i>December</i> 1778	640	1809	642	24,161 12
1st <i>January</i> and 31st <i>March</i> 1779	523	1515	524	21,555 19
1st <i>April</i> and 30th <i>June</i> 1779	604	1723	607	24,532 8
1st <i>July</i> and 30th <i>September</i> 1779	646	2014	687	27,712 7
1st <i>October</i> and 31st <i>December</i> 1779	699	2164	740	29,729 15
1st <i>January</i> and 31st <i>March</i> 1780	690	2147	731	29,819 12
				338,435 8 6 1/2

Sir William F. Ainslie,  
Quarter Master General.

Lord Campbell,  
Quarter Master General.



## N° 33.

Head Quarters, *Wynnesborough*, 23d December 1780.

## ORDERS BY EARL CORNWALLIS.

AS I consider myself a Steward for the Public Money expended by the Troops under my Command, I think myself bound, by the Duty I owe my Country, to regulate the Charges to be made by the different Departments.

The Quarter Master General must absolutely be restricted from charging more for Waggon and Horses than he has actually paid, for which he must produce his Vouchers; and he is not to charge the Hire of Horses and Waggon purchased; nor is he to purchase either Horses or Waggon but upon Government Account. If the Necessity of the Service should oblige him to hire Waggon and Horses in the Country, either to attend the Army, or to carry Supplies to the different Posts, he is to pay the Proprietors the full Price allowed by Government for the Hire of such Waggon, for which the Receipts of such Proprietors will be his Vouchers.

The Commissary General is not to charge Government for the complete Ration delivered to the Soldier, unless such Ration is supplied from the Stores sent from *England*. Whenever he delivers to them fresh Provisions, he must only charge to them the real Amount of what he pays for the Cattle, for which the Receipts of the Inhabitants will be his Vouchers: The same Rule must be strictly observed in the Delivery of Flour and *Indian Meal*.

All Craft, necessary for the Service of the Public Departments, is to be purchased on Government's Account. Whenever it is necessary to hire any, the Receipts of the Proprietors will be the proper Vouchers.

Mr. *Cruden*, the Commissioner for the sequestered Estates, has Directions to supply the Public Departments with Negroes, for the Hire of which he will charge them.

Lieutenant Colonel *Balfour* is desired to make proper Regulations for the Barrack Department, and report them to me.

Transmitted to the Commissioners of Public Accounts, pursuant to their Precept, dated 1st *March* 1782.

CORNWALLIS.



## N° 34.

The EXAMINATION of Major General *William Roy*; taken upon Oath, the 14th of *May* 1782.

THIS Examinant saith, That in the Year 1758 he went over to the Allied Army in *Germany*, in the Departments of Engineer and Assistant Quarter Master General, and continued in those Departments until the End of the War in 1763. No Public Money was imprested or intrusted to him in either of these Departments.

He was employed to erect Stages and Wharfs for the Disembarkation of the *British* Troops at *Bremerlebe*; he contracted for the Materials, and the Labour; he paid such current and contingent Expences as were necessary, but not as a Public Accountant; he certified the Expences to the Commander in Chief, who issued his Warrant for his Reimbursement, to *Peter Taylor*, Esquire, the then Deputy Paymaster General.

He was commissioned, together with Major General *Sandford* and Lieutenant Colonel *Keith*, to conduct the *British* Troops through *Holland* in their Way Home: He acted in the Quarter Master General's Department. The Price paid for the Quarters of the Troops, and for the necessary Carriages, was settled with the States General, by a Tariff; the Bread and Forage was supplied by particular Contracts, in the usual Way. The Deputy Paymaster General supplied the Commanding Officers of Regiments with small Sums to pay the Quarters, and current Expences; which were discharged every Day, and for which they took Receipts. The Accounts of all the Expences of this March were collected together, and paid, as he believes, by *Peter Taylor*, Esquire, who was sent to *Holland* for that Purpose. The Number of these Troops was about Twenty Thousand. From the Time they entered to the Time they left the Territories of the States General, was about Thirty Days; and the total Expence under Thirty thousand Pounds.

He understands and believes, that all the Expences incurred in the Departments of the Quarter Master General and Engineer, by the *British* Troops, during the War in *Germany*, were defrayed in the same Manner, by the Warrants of the Commander in Chief upon the Deputy Paymasters General, pursuant to the Certificates of those Officers; who never, that he knows of, received any Public Money on Account, but were considered as a Check and Controul, to see that the Articles supplied were good of their Kind, adequate to the Services they were intended for, and that there was no Waste.

WILL. ROY.

*T. Anguish,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*

E e

N° 35.



## N° 35.

(COPY)

Halifax, 6th September 1777.

SIR,  
CAPTAIN *William Handfield*, Assistant Deputy Quarter Master General to His Majesty's Forces in *North America*, having represented to me that he is in Want of Money to carry on the Business of the Deputy Quarter Master General's Department;

You are hereby directed and required to pay him the Sum of Four thousand Five hundred Pounds Sterling, Dollars at Four Shillings and Eight Pence; which Sum is to be hereafter accounted for by Brigadier General Sir *William Erskine*, Quarter Master General, &c. when a regular Warrant will be granted for the same, this Order taken up and cancelled: In the mean Time this, with the Acquittance of the said Captain *William Handfield*, or his Assign, shall be your sufficient Warrant and Authority for so doing.

I am, Sir,  
Your most humble Servant,  
EYRE MASSEY,  
Major Genl *America* only.

To *George Turner*, Esq',  
Deputy Paymaster General.

Received the within, by an Order on *William Smith*, Esq'.  
*Wm Handfield*, Asst D. Q' M' Genl.

Pay Office, 18th May 1782.  
This is a true Copy of the Original Warrant and Receipt.  
CHAS BEMBRIDGE,  
Accountant.

## N° 36.

The EXAMINATION of *Charles Harris*, Esquire; taken upon Oath, the 29th April 1782.

THIS Examinant saith, That he is a Deputy to Lord *Mount Stuart*, One of the Auditors of the Imprest.  
When an Officer intends to pass his Accounts in the Office of the Auditors



ditors of the Imprest, of Money expended by him for the Extraordinary Services of the Army Abroad, he either does or should deliver into the Office a stated Account of his Receipts and Payments, with his Vouchers, and Abstracts of his Payments, annexed to the Copies of the Final Warrants granted by the Commander in Chief. He charges himself with Two Kinds of Receipts: 1st, With Sums received from the Deputy Paymaster General of the Forces Abroad, by virtue of Warrants from the Commanders in Chief; which Sums are checked by a Certificate from the Office of the Paymaster General: And 2dly, With Sums that come to his Hands by other Means; this is called his voluntary Charge.

The Vouchers are examined by the Clerks. If a Voucher contains a certain Sum received, the Signature of a Person receiving, and a just Computation; and agrees with the Abstract; the Voucher is deemed a fair one, and admitted.

These are the only Circumstances relative to the Vouchers that can, as he apprehends, be examined in this Office; for the Truth of the Voucher the Reliance must be upon the Oath of the Accountant. After the Vouchers are examined, and no Objection to them arises, or the Objections are answered, a State of the Account is drawn out, directed to the Lords of the Treasury; in which the Accountant craves to be allowed the Money paid by him or his Agents, for Services specified, by virtue of Warrants of the Commanders in Chief, and also the official Fees for passing his Accounts.

An Abstract of the State of the Account is drawn out, and sworn to by the Accountant before One of the Barons of the Exchequer; which Abstract remains with the Vouchers in the Office. The State is then presented by the Deputy Auditor to the Lords Commissioners of the Treasury, for their Approbation and Allowance; if approved and allowed, the State is returned to the Office, with His Majesty's Warrant allowing the same, and directing the Auditor to prepare, and present for Declaration, the Account conformably to the State. The Account is then engrossed upon Parchment, and upon Paper; both are presented to the Chancellor of the Exchequer for Declaration; are signed by him, and afterwards by Two other Lords of the Treasury: That on Paper is kept in the Office of the Auditor; that on Parchment goes through the Offices of the King's Remembrancer, and the Treasurer's Remembrancer, to the Pipe Office (from whence the Quietus issues) and where it remains.

Every Person who receives Public Money upon Account, is subject to render an Account, in the Office of the Auditor, in what Manner he has disposed of that Money; hence, where the same Sum passes through the Hands of different Persons, each Person may be subject to give an Account of the Money he has received.

CHAS HARRIS.

*T. Anguish,  
A. Piggott,  
Geo. Drummond.*



## N° 37.

( COPY. )

GEORGE R.

GEORGE the Third, by the Grace of God, King of *Great Britain, France, and Ireland*, Defender of the Faith, and so forth, To all to whom these Presents shall come, Greeting: Whereas We were graciously pleased, by Our Commission, bearing Date the 1st Day of *February* 1777, to constitute and appoint *Daniel Chamier*, Esquire, to be a Commissary attending Our Army in *North America*, and more particularly to examine, audit, and certify, all Accounts whatsoever of Money due for Forage, Bread, and Provisions, furnished by Contract, or otherwise, and delivered for the Use of the said Army, and for the Hospitals thereof, and for all other Extraordinary Services of Our said Army: And whereas the said *Daniel Chamier* is since dead: Now know ye, That We, confiding in the Prudence, Skill, and Integrity of Our trusty and well-beloved Major *Duncan Drummond*, have named, constituted, and appointed, and do by these Presents name, constitute, and appoint him the said *Duncan Drummond* to be a Commissary attending Our Army in *North America*, now under the Command of Our trusty and well-beloved Sir *Henry Clinton*, Knight of the Bath, in the Room of the said *Daniel Chamier*, and more particularly to examine, audit, and certify all Accounts whatsoever of Money due for Forage, Bread, and Provisions, furnished by Contract, or otherwise, and delivered for the Use of Our said Army, and for the Hospitals thereof, and for all other Extraordinary Services of Our said Army: To hold and execute the said Office unto him the said *Duncan Drummond* during Our Pleasure, and according to such Orders, Rules, and Directions, and subject and liable to such Limitations, Restrictions, and Control, as shall from Time to Time be given unto him, and appointed by Us, or by or from the Commissioners of Our Treasury for the Time being; to whom We do hereby strictly charge and command the said *Duncan Drummond* to be obedient in all Things concerning the said Office, and the Execution thereof: And for the Encouragement of the said *Duncan Drummond* well, duly, and diligently, to intend, execute, and perform the said Office, and the Trust hereby reposed in him, and in Reward for his Labour, Pains, and Care therein, We do give, grant, and allow unto him the Sum of Three Pounds by the Day, to commence and be paid from the Day of the Date hereof, for and during the Time of his executing the said Office, or until Directions to the contrary shall be given by Us, or by the Commissioners of Our Treasury for the Time being.



being. Given at Our Court at St. James's, the 15th Day of February 1779, in the 19th Year of Our Reign.

By His Majesty's Command,

A true Copy.  
*John Martin Leake.*  
Treasury Chambers,  
27th February 1782.

*North,*  
*C. W. Cornwall,*  
*Westcote.*

N° 38.

Treasury Chambers, 17th October 1781.

SIR,  
H A V I N G laid before the Lords Commissioners of His Majesty's Treasury your Letter of the 25th of July last, stating that you are using every Means in your Power to curtail all improper Charges, and prevent unnecessary Expences incurred by the Army; I am commanded by their Lordships to signify to you their Approbation of your Attention therein; and that your Examination of the Public Accounts is not limited to those only subsequent to the Date of your Commission, but extends to all the Accounts of this War. And I am to recommend to you to pursue this Business with great Attention, Care, and Affiduity; and in such Manner as shall appear to Sir Henry Clinton and to you to be most beneficial to the Public.

I am, &c.

J N° ROBINSON.

A true Copy.  
*John Martin Leake.*  
Treasury Chambers,  
28th February 1782.

Major Dunc<sup>n</sup> Drummond.

Treasury Chambers, 17th October 1781.

SIR,  
I A M commanded by the Lords Commissioners of His Majesty's Treasury to transmit to you, for your Information, the enclosed Copy of a Letter written by their Lordships Orders to Mr. Wier, Commissary to the Army in America, respecting his accounting for Cattle, Provisions,  
F f and



and Moveables, taken from the Enemy; and I am to signify to you, that their Lordships desire your best Attention to this Business.

I am, &c.

JOHN ROBINSON.

A true Copy.  
*John Martin Leake.*  
Treasury Chambers,  
28th February 1782.

Major Duncan Drummond.

Treasury Chambers, 17th October 1781.

SIR,

SIR *Henry Clinton* having, by his Letter of 7th July last, informed the Lords Commissioners of His Majesty's Treasury, that you had reported to him that considerable Quantities of Cattle have been at different Times taken from the Enemy and issued to the Troops, for which constant Credit was given to the Public in your Accounts; I am commanded by their Lordships to desire you will state particularly to this Board, to Sir *Henry Clinton*, and to Major *Drummond*, Commissary of Accounts, in what Manner the Cattle, Provisions, and Moveables taken from the Enemy have been brought to Account, and what Savings have been made by you, and all the other Commissaries, to the Public thereby, in the Issues of Salt Provisions to the Troops, or otherwise; and I am to desire that you will transmit to this Board, and lay before Sir *Henry Clinton* and Major *Drummond*, Copies of such Accounts with all Expedition.

I am, &c.

JOHN ROBINSON.

A true Copy.  
*John Martin Leake.*  
Treasury Chambers,  
28th February 1782.

*Daniel Wier*, Esquire.



## N° 39.

An ACCOUNT of the Yearly Average Number of His Majesty's Forces serving at *New York* and its Dependencies, from the 1st of *January* 1776 to the 31st of *December* 1780. Extracted from the Returns received from the War Office.

*British, German, and Provincial Troops.*

Anno 1776	—	—	20,863
1777	—	—	35,314
1778	—	—	36,654
1779	—	—	35,019
1780	—	—	34,444

